

MSPO Public Summary Report
Revision 2 (Nov 2021)**MALAYSIAN SUSTAINABLE PALM OIL**
MSPO OPMC Public Summary Report

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (1_2)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

SD GUTHRIE BERHAD
Client Company (HQ) Address: Head Office: Group Sustainability Department Level 11, Main Block, SD Guthrie Tower, No. 2, Jalan PJU 1A/7, Ara Damansara 47301, Petaling Jaya, Selangor, Malaysia
Certification Unit: SOU 19 Pagoh Palm Oil Mill & Plantations: Pagoh Estate, Lanadron Estate & Pengkalan Bukit Estate
Date of Final Report: 10/12/2024

Report prepared by:
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Report Number: 3984760

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	SD Guthrie Berhad (SDGB)		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Pagoh Palm Oil Mill	565809104000	31/10/2025
	Pagoh Estate	508589902000	28/02/2025
	Lanadron Estate	522273002000	28/02/2025
	Pengkalan Bukit Estate	518941002000	31/07/2025
Address	Level 11, Main Block, SD Guthrie Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301, Petaling Jaya, Selangor, Malaysia		
Management Representative	Mdm Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, Group Sustainability Department) Nordin Bin Mad Hashim (Sr Mill Manager)		
Website	www.sdguthrie.com	E-mail	kks.pagoh@sdguthrie.com
Telephone	03-7848 4000 (Head Office)	Facsimile	03-7848 4172 (Head Office)

1.2 Certification Information			
Certificate Number	Mill: MSPO 682037 Estate: MSPO 685822	Certificate Start Date	12/12/2022
Date of First Certification	12/12/2017	Certificate Expiry Date	11/12/2027
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct an annual surveillance assessment (ASA 1_2) and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Recertification Assessment Visit Date (RAV) 1	11-14/10/2022		
Continuous Assessment Visit Date (CAV) 1_1	09-12/10/2023		

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Continuous Assessment Visit Date (CAV) 1_2	07-10/10/2024
Continuous Assessment Visit Date (CAV) 1_3	-
Continuous Assessment Visit Date (CAV) 1_4	-

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 600305	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn. Bhd.	27/01/2029
MSPO 714136	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn. Bhd.	11/12/2027

1.4 Location of Certification Unit

Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Pagoh Palm Oil Mill	Lot 2159, Ladang Pagoh, Mukim Jalan Bakri, 84309 Muar, Johor, Malaysia	2° 04' 40.62" N	102° 43' 07.30" E
Pagoh Estate	Lot 2159, Ladang Pagoh, Mukim Jalan Bakri, 84309 Muar, Johor, Malaysia	2° 04' 40.62" N	102° 43' 07.30" E
Lanadron Estate	KM 4, Jalan Kg. Raja, Panchor, 84500 Muar, Johor, Malaysia	2° 10' 48.70" N	102° 44' 04.00" E
Pengkalan Bukit Estate	KM 19, Jalan Muar Labis, Mukim Jalan Bakri, 84309 Muar, Johor, Malaysia	2° 07' 29.80" N	102° 44' 32.00" E

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Pagoh Estate	2,046.70	9.10	275.94	2,331.41	87.79%
Lanadron Estate	1561.96	19.41	117.22	1,698.59	91.96%
Pengkalan Bukit Estate	2,935.92	2.87	173.62	3,112.41	94.33%
Total (ha)	6,544.58	31.38	566.78	7,142.41	

Note: Pagoh Estate: Total planted increase by 58.68 ha, reduce by 52.87 ha in infrastructure and other area and increasing of 5.48 ha for total area due to data update reconciliation by GIS department before commencement of replanting which can be verify in SD Guthrie Upstream Application (SEMUA) system updated on 04/09/2024.

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1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Pagoh Estate	139.10	882.58	488.20	536.82	0.00	1,907.60	139.10
Lanadron Estate	113.00	694.44	140.39	614.13	0.00	1,448.96	113.00
Pengkalan Bukit Estate	444.87	1,295.33	424.51	771.21	0.00	2,491.05	444.87
Total (ha)	696.97	2,872.35	1,053.1	1,922.16	0.00	5,847.61	696.97

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Dec 23 - Nov 24)	Actual (Oct 23 - Sept 24)	Forecast (Dec 24 - Nov 25)
Pagoh Estate	30,847.56	43,845.29	41,142.66
Lanadron Estate	28,000.00	33,856.88	34,732.68
Pengkalan Bukit Estate	50,966.95	44,872.23	52,057.31
XXXX Estate	0	455.77	0
XXXXX Estate	0	381.35	0
XXXX XXXX Estate	0	470.09	0
XXXXXX XXXXX Sdn Bhd	0	766.50	0
Total	109,814.51	124,648.11	127,932.65

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Dec 23 - Nov 24)	Actual (Oct 23 - Sept 24)	Forecast (Dec 24 - Nov 25)
Axx Pxxxxx PxxxxxEstate	-	584.18	-
Bx Rxxxxx & Plantation	-	42.89	-
Exxxxxxx Pxxxxxx	-	1,384.49	-
Exx Hxxx Lxxx	-	12,332.36	-
Gxx Estate	-	658.28	-
Kxxxxx Sxxxx Txx Hxx	-	21,499.82	-
Pxxxxxxxxx Pxxxxxx	-	2,284.21	-
Total	-	38,786.23	-

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1.9 Certified Tonnage			
Mill Capacity: 45 MT/hr SCC Model: MB	Estimated (Dec 23 - Nov 24)	Actual (Oct 23 - Sept 24)	Forecast (Dec 24 - Nov 25)
	FFB	FFB	FFB
	109,814.51	126,648.11	127,932.65
	CPO (OER: 21.80%)	CPO (OER:19.67%)	CPO (OER: 20.50%)
	23,939.56	24,914.36	26,226.19
	PK (KER: 5.00%)	PK (KER: 4.97%)	PK (KER: 5.00%)
	5,490.72	6,296.16	6,396.63

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
24,914.36	0.00	0.00	2,770.77	21,462.20	24,232.97

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
6,296.16	0.00	0.00	1,672.48	3,836.44	5,508.92

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Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 07-10/10/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the Pagoh Palm Oil Mill, Pagoh Estate, Lanadron Estate and Pengkalan Bukit Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 and MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Certification Unit not using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO Logo and related claims.

The estates or smallholders sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders was based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix B.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

All the previous nonconformities are remains closed. The assessment findings from the reassessment is detailed in Section 4.2.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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The following table would be used to identify the locations to be audited each year in the 5 year cycle.

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Pagoh Palm Oil Mill	√	√	√	√	√
Pagoh Estate	-	√	-	√	-
Lanadron Estate	√	-	√	-	√
Pengkalan Bukit Estate	√	√	√	√	√

Tentative Date of Next Visit: October 6, 2025 To October 9, 2025

Total No. of Mandays: 11

2.1 BSI Assessment Team

Team Member Name	Role (Team Leader or Team member)	Qualifications (Short description of the team members)
Fahmi bin Othman (FBO)	Team Leader	<p>Education: Bachelor's degree in industrial biology from Universiti Teknologi Malaysia, graduated in 2010.</p> <p>Work Experience: He gained his working exposure in the plantation sector, serving as an Assistant Manager with a plantation company managing the day-to-day plantation operations before acting as Sustainability Officer for another significant 4 years. In his career, Fahmi had accumulated more than 9 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. Prior to joining BSI, he was an auditor for another local certification body who experienced in MSPO and PEFC Certification Audit.</p> <p>Training attended: He has completed CQI – IRCA approved ISO 9001, and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course as well as SA 8000.</p> <p>Aspect covered in this audit: <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p>

Farrah Sahanim binti Paduka (FSP)	Team member	<p>Education: Graduated in Bachelor of Science Forestry With Honours (Nature Park and Recreation) at University Malaysia Sabah.</p> <p>Work Experience: Experience in auditing in palm oil industry with more than 4 years. Experience in consulting, internal auditor and Training Management for various program such as MSPO, ISCC and ISO.</p> <p>Training attended: Has undergone training of Integrated Management System (IMS) ISO 9001:2015 and ISO 14001:2015 Lead Auditor Training, Malaysian Sustainable Palm Oil MS2530:2013 Lead Auditor Course, CQI & IRCA Certified ISO 9001:2015 and ISO 45001:2018, RSPO P&C and SA 8000.</p> <p>Aspect covered in this audit: <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p>
Mohd Isa bin Hasim (MIH)	Team Member	<p>Education: He holds the Diploma in Mechanical Engineering, UiTM Pulau Pinang and Diploma in Palm Oil Milling Technology, MPOB Bangi.</p> <p>Work Experience: He started his career as Assistant Engineer at Sime Darby Plantation and obtained working experience almost 8 years in Palm Oil Mill. Later he join in petrochemical plant for 3 years as Steam Engineer before he joins as Freelance MSPO Auditor with 6 years' with various certificate body.</p> <p>Training attended: He has completed SA 8000, ISO 9001:2015 Lead Auditor Course, MSPO OPMC Lead Auditor Course, MSPO SCCS Lead Auditor Course, IMS Lead Auditor Course, RSPO P&C Lead Auditor Course, RSPO SCCS Lead Auditor Course. He also has a competency license of CEPSSWAM Schedule Waste Management, Safety & Health Officer (SHO) DOSH Green Book, Construction Safety & Health Officer (CSHO) CIDB, Steam Engineer Grade 1, DOSH Putrajaya.</p> <p>Aspect covered in this audit: <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p>

2.2 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

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2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	FBO	FSP	MIH
06/10/2024	-	Auditors travel from Kuala Lumpur to Muar	✓	✓	✓
07/10/2024, Monday Pengkalan Bukit Estate	0900 - 0930	Opening meeting <ul style="list-style-type: none"> Opening presentation by audit team leader Confirmation of assessment scope and finalize audit plan 	✓	✓	✓
	0930 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	✓
	1000 - 1200	Stakeholder Consultation	✓	✓	✓
	1230 - 1330	Lunch Break	✓	✓	✓
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓	✓
08/10/2024, Tuesday Pagoh POM	0830 - 1230	Site visit: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.	✓	✓	✓
	1000 - 1200	Stakeholder Consultation	✓	✓	✓
	1230 - 1330	Lunch Break	✓	✓	✓
	1330 - 1630	Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal	✓	✓	✓

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Date	Time	Subjects	FBO	FSP	MIH
		permits, mill inspection and internal monitoring records, CIP & implementation, etc.			
	1630 - 1700	Interim closing meeting	✓	✓	✓
09/10/2024, Wednesday Pengkalan Bukit Estate	0900 - 1230	Continue with unfinished element - document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records	✓		
	1000 - 1200	Stakeholder Consultation	✓		
	1230 - 1330	Lunch Break	✓		
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓		
	1630 - 1700	Interim Closing Meeting	✓		
09/10/2024, Wednesday Lanadron Estate	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.		✓	✓
	1000 - 1200	Stakeholder Consultation		✓	✓
	1230 - 1330	Lunch Break		✓	✓
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.		✓	✓
	1630 - 1700	Interim Closing Meeting		✓	✓
10/10/2024, Thursday Lanadron Estate	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc	✓	✓	
	1000 - 1200	Stakeholder Consultation	✓	✓	

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Date	Time	Subjects	FBO	FSP	MIH
	1230 - 1330	Lunch Break	✓	✓	
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	
	1600 - 1630	Audit Team Discussion	✓	✓	
	1630 - 1730	Closing meeting. Conclusion and recommendation.	✓	✓	

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Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- ☐ MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- ☒ MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- ☒ MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During the assessment there were Zero (0) Major & Zero (0) Minor nonconformities and Two (2) OFI raised.

Non-Conformity Report			
NCR Ref #:	N/A	Issue Date:	N/A
Due Date:	N/A	Date of Closure:	N/A
Area/Process:	N/A	Clause & Category: (Major / Minor)	N/A
Requirements:	N/A		
Statement of Nonconformity:	N/A		
Objective Evidence:	N/A		
Corrections:	N/A		
Root cause analysis:	N/A		
Corrective Actions:	N/A		
Assessment Conclusion:	N/A		
Verification Statement	N/A		

Opportunity For Improvement			
Ref:	2559891-202410-I1	Clause:	MSPO 2530 Part 3: 4.5.6.3
Area/Process:	Pengkalan Bukit Estate		
Objective Evidence:	Estate could strengthen HCV monitoring system by improving parameters of field data to ensure better protection of its High Conservation Value areas.		

Opportunity For Improvement			
Ref:	2559891-202410-I2	Clause:	MSPO 2530 Part 3: 4.6.4.2
Area/Process:	Pengkalan Bukit Estate		
Objective Evidence:	The estate could improve the contract review process and prevent contract information discrepancies.		

Noteworthy Positive Comments	
1	Management demonstrates a clear and consistent commitment to sustainability, with well-documented policies and procedures that align with MSPO requirements
2	Full compliance with all relevant legal and regulatory requirements was observed, with updated documentation and proper licenses in place

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2405601-202310-N1	Issue Date:	12/10/2023
Due Date:	Next surveillance	Date of Closure:	10/10/2024
Area/Process:	Pagoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.1.3 Minor
Requirements:	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.		
Statement of Nonconformity:	Environmental improvement plan to mitigate the negative impacts was not effectively monitored.		
Objective Evidence:	<p>i) During the site visit on 10/10/2023 at the HCV area water catchment pond (nursery) block 20A, it was observed evidence of spraying activities at the buffer/riparian zone within the catchment area. Specifically, in the designated HCV area, the action plan emphasizes refraining from any chemical application in close proximity to the water catchment area.</p> <p>Normative reference:</p> <p>i) Refer on HCV SOU 19 Pagoh. Table 14: Recommendation for managing treats. Water catchment area, to ensure no agrichemical activities such as spraying or manuring are carried out near water catchment pond.</p> <p>ii) Riparian Reserve Management: Group Sustainability – Conservation & Biodiversity Unit, August 2021.</p>		
Corrections:	Marking the area to set a clear boundary for no spraying activities need to be done at HCV area.		
Root cause analysis:	The area has vigorous of <i>ischaemum</i> grass with cover the surface. Estate has reported one incident of one worker was injured from falling off a motorcycle due to being shocked by a snake that came out from the bush at the area.		
Corrective Actions:	1. Refresher HCV training to all the workers.		

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	<p>2. Doing grass cut at buffer zone area to ensure there is no herbicide spraying is used.</p> <p>3. The HCV area was monitor by Auxiliary Police (AP) during patrolling.</p>
Assessment Conclusion:	The corrective action plan is accepted. Effectiveness for corrective action taken will be further verified in the next assessment.
Verification Statement:	<p>Pengkalan Bukit Estate & Lanadron Estate</p> <p>Based on HCV Re-assessment Report for SOU 19 and SOU 20, Version 2.0, Aug 2016, it was indicated that Pengkalan Bukit Estate has total of 2.87 ha (Water Catchment Pond) while Lanadron Estate has 19.41 ha (River Reserve) which categorized as HCV 4 area.</p> <p>Site visit at both HCV areas found that implementation of HCV management plan has been adequately executed. No traces of chemical application, signages and marking of buffer were appropriately maintained and workers were properly trained with HCV and RTE awareness accordingly.</p> <p>Thus, the minor non-conformity is closed.</p>

Opportunity For Improvement			
Ref:		Clause:	MSPO Part __:
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2263080-202210-M1	4.5.3.2 Part 3 – Major	14/10/2022	Closed out on 26/12/2022
2263080-202210-M2	4.4.4.2 (b) Part 3 – Major	14/10/2022	Closed out on 26/12/2022
2263080-202210-N1	4.6.1.1 Part 3 – Minor	14/10/2022	Closed out on 12/10/2023
2405601-202310-N1	4.5.1.3 Part 3 – Minor	12/10/2023	Closed out in 10/10/2024

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Issues: Klinik PXXXX</p> <p>Klinik Pagoh serves as a panel clinic appointed by the estate management to provide medical surveillance services for workers in the estate and mill, as well as for the family members of staff. Further interviews confirm that no outbreak cases have been reported at this clinic, particularly among the workers in the estate. This indicates a good level of healthcare and effective risk management in the workplace.</p> <p>Management Responses:</p> <p>No further issue.</p>

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	Audit Team Findings: No further issue
2	Issues: Sk. PXXXX SXXX & Sk. PXXXX PXXXX According to teachers, there are around 100 estate's students at the school and the estate. It is commendable that the nearby headmaster acknowledges the estate management's outstanding cooperation and their willingness to contribute soil for the Herbs Garden activity. Such collaboration between educational institutions and external entities is essential in creating enriched learning environments and providing additional opportunities for students. This proactive support from the estate management demonstrates a commitment to fostering a positive relationship with the community and contributing to the holistic development of young learners. Such cooperative efforts should be encouraged and emulated as they enhance educational experiences and promote mutual benefit for all involved parties.
	Management Responses: Will keep maintaining the good practise and will improve further in giving support to all stakeholders.
	Audit Team Findings: No further issue.
3	Issues: Sundry Shop Interview with the owner informed that the sundry shop operating for over 10 years, with no rent increases, and the estate covering the water and electricity bills. Additionally, with controlled pricing displayed publicly, customers can easily see and make informed decisions.
	Management Responses: Will keep maintaining the good practise and will improve further in giving support to all stakeholders.
	Audit Team Findings: No further issue.
4	Issues: Contractor; School Bus services and MXXX Enterprise The estate management has cooperated fully with the contractor throughout the work process. The contractor received a comprehensive briefing on the organization's requirements before commencing their work. Adequate personal protective equipment (PPE) has been provided to all contractors' workers. Additionally, the contractors have been informed about the complaint flow chart, enabling them to lodge any complaints if necessary. As of now, there have been no complaints regarding the work conducted at the estate and the mill.
	Management Responses: Noted on good response, will improve more in the future.
	Audit Team Findings: No further issue.
5	Issues: Head of villager; Kg SXXX BXXX, Kg. SXXX MXXXXX En. AXXX from Kg. SXXX BXXX reported that flash floods are occurring in the village due to runoff from the farm. He requested that the farm carry out maintenance by cleaning the drainage to prevent future flash floods. The village head of SXXX MXXXXX also provided feedback, noting that rain overflow, especially on Jalan Muhammad, carries gravel into residents' homes, requiring them to clean up every time such incidents happen. Other than that, the head of villagers also informed that trucks carrying FFB are exceeding their load and using the village road as a shortcut to the factory. Please ensure that these trucks use the designated alternative routes provided for road safety and to prevent damage to the village roads.

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	Management Responses: The estate held a meeting with the head of villagers on 09/10/2024 for discussion purposes. Actions have been taken by the estate to clean the boundary drainage as reported by the village leaders. Additionally, the estate has prohibited those trucks from using the village roads and will conduct regular monitoring to address such issues.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: <ul style="list-style-type: none">- Sk. PXXXX SXXX- Sk. PXXXX PXXX	Community/neighbouring village: <ul style="list-style-type: none">- Head of villager; Kg Sxx Bxxx and Kg. Sxxx Mxxxxx
Suppliers/Contractors/Vendors: <ul style="list-style-type: none">- School Bus services- Mxxx Enterprise	Worker's Representative/Gender Committee: <ul style="list-style-type: none">- Worker's representative

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Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment SD Guthrie Berhad (SDGB) formerly known as Sime Darby Plantation Berhad – SOU 19 Pagoh POM Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of SD Guthrie Berhad (SDGB) formerly known as Sime Darby Plantation Berhad – SOU 19 Pagoh POM Certification Unit is approved and/or continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: SHYLAJA DEVI VASUDEVAN NAIR	Name: FAHMI BIN OTHMAN
Company name: SD GUTHRIE BERHAD (SDGB)	Company name: BSI SERVICES MALAYSIA SDN BHD
Title: HEAD, SUSTAINABILITY COMPLIANCE UNIT, GSD	Title: CLIENT MANAGER
Signature  Date: 02/12/2024	Signature:  Date: 28/10/2024

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Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Oil Palm Plantations and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	<u>All sample estate</u> SD Guthrie Berhad (SDGB) has established the policy “Group Sustainability & Quality Policy Statement” signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	<u>All sample estate</u> SD Guthrie Berhad (SDGB) has established the policy “Group Sustainability & Quality Policy Statement” signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> • Promoting good governance and transparency • Contributing to a better society • Minimizing environmental harm • Delivering sustainability quality. The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> ➤ Responsible Agriculture Charter ➤ Human Rights Charter 	Complied
Criterion 4.1.2 – Internal Audit			

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Criterion / Indicator		Assessment Findings	Compliance									
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	<p><u>All sample estate</u></p> <p>SD Guthrie Berhad (SDGB) has implemented internal audit procedure as per Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. Records such as internal audit report confirming this compliance are available for verification as indicated below.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Pengkalan Bukit</td><td>08/08/2024</td><td>17 majors, 0 minor, 0 OFI</td></tr><tr><td>Lanadron</td><td>06/08/2024</td><td>12 majors, 0 minor, 1 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Pengkalan Bukit	08/08/2024	17 majors, 0 minor, 0 OFI	Lanadron	06/08/2024	12 majors, 0 minor, 1 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Pengkalan Bukit	08/08/2024	17 majors, 0 minor, 0 OFI										
Lanadron	06/08/2024	12 majors, 0 minor, 1 OFI										
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	<p>SD Guthrie Berhad (SDGB) has implemented internal audit procedure as per the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Pengkalan Bukit</td><td>08/08/2024</td><td>17 majors, 0 minor, 0 OFI</td></tr><tr><td>Lanadron</td><td>06/08/2024</td><td>12 majors, 0 minor, 1 OFI</td></tr></table> <p>Sighted the root cause, correction, corrective action plan and evidence to close the non-conformities is available as per audit. The plan can be sight through the Sustainability Certification Online Tracking System (SCOTS).</p>	Estate	Date of internal audit	Internal Audit Results	Pengkalan Bukit	08/08/2024	17 majors, 0 minor, 0 OFI	Lanadron	06/08/2024	12 majors, 0 minor, 1 OFI	Complied
Estate	Date of internal audit	Internal Audit Results										
Pengkalan Bukit	08/08/2024	17 majors, 0 minor, 0 OFI										
Lanadron	06/08/2024	12 majors, 0 minor, 1 OFI										
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit report above was documented and made available for management review. As evidence, all findings of the internal audit have been covered in management review. The review has been conducted as per details below:	Complied									

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Criterion / Indicator		Assessment Findings			Compliance
		Estate	Date of internal audit	Date of management review	
		Pengkalan Bukit	08/08/2024	08/08/2024	
		Lanadron	06/08/2024	13/09/2024	
Criterion 4.1.3 – Management Review					
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	<u>All sample estate</u> The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. SD Guthrie Berhad (SDGB) has implemented Management Review Guidelines, Version 1.0, dated approved March 2024. According to the SOP, management reviews are required to be conducted at least annually.			Complied
		Estate	Date of internal audit	Date of management review	
		Pengkalan Bukit	08/08/2024	08/08/2024	
		Lanadron	06/08/2024	13/09/2024	
Criterion 4.1.4 – Continual Improvement					
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	<u>All sample estate</u> The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. Sighted the continuous improvement plan is such as follow: <u>Pengkalan Bukit Estate:</u>			Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Restacking of fronds for ease the machinery movement during harvesting operations. 2. Rat baiting application using MB MERBA 3. Manuring application using MTFA 4. Circle & strip spraying using ST Geo, ASP & MB Reel Sprayer <p><u>Lanadron Estate</u></p> <ol style="list-style-type: none"> 1. Request for replacing 15 units of current units landsurf in budget FY2025. 2. Improving irrigation system in field by desilting main/collection/field drain, especially at low laying area (high tendency flooding area) 	
4.1.4.2	<p>The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.</p>	Complied
4.1.4.3	<p>An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	SD Guthrie Berhad (SDGB) has implemented a Communication Procedure for both Internal and External Stakeholders. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill. The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 12/09/2024 for SOU 19 Certification Unit.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	It was noted that management documents related to sustainability available at all estates during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website at www.sdguthrie.com . On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Estate Managers holds the responsibility for managing all communication and requests for documentation that may be made available to the public or stakeholders.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	<u>All sample estate</u> The management have established a document regarding to Communication to Internal and External Stakeholder under	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Sustainability Plantation Management System (SPMS) under Appendix 5 Flowchart and Procedure on handling social issues dated 01/11/2008. This document has elaborated the standard procedure under Estate Quality Management System (EQMS); Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 1/11/2008 for estate.	
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	<u>Pengkalan Bukit Estate</u> At each operational unit, management has appointed Assistant Manager, Mr. Mohd Nur Akmal Bin Noorulah as a person in charge responsible for addressing social issues. The appointment is the manager, as specified in the appointment letter, approved by Manager on 03/06/2024. <u>Lanadron Estate</u> At each operational unit, management has appointed Assistant Manager, Mr. Mohamad Amirul Arif Rizal, in charge responsible for addressing social issues. The appointment as specified in the appointment letter and was verify by Manager on 08/01/2024.	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	<u>All sample estate</u> The visited estates have established a Stakeholders list, documented in the Stakeholders List FY 2024, updated in September 2024 for Pengkalan Bukit Estate and 01/01/2024 for Lanadron Estate. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings. Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel.	Complied

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Criterion / Indicator		Assessment Findings	Compliance						
		<div>Any issue raised during the stakeholder meeting and verified during stakeholder consultation were included at the Social Management Plan document. Stakeholder meeting conducted is such as follow:</div> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Pengkalan Bukit</td><td>12/09/2024</td></tr><tr><td>Lanadron</td><td>12/09/2024</td></tr></table>	Estate	Date	Pengkalan Bukit	12/09/2024	Lanadron	12/09/2024	
Estate	Date								
Pengkalan Bukit	12/09/2024								
Lanadron	12/09/2024								
Criterion 4.2.3 – Traceability									
4.2.3.1	<div>The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).</div> <div>- Major compliance -</div>	<div>SD Guthrie Berhad (SDGB) has implemented SOP for traceability and documented in SD Guthrie formerly known as Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024. Refer document no. SDP/GSD/2024-01/SCCS. The procedure provides guidance for estates to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB).</div>	Complied						
4.2.3.2	<div>The management shall conduct regular inspections on compliance with the established traceability system.</div> <div>- Major compliance -</div>	<div>Inspection on the compliance of the traceability system were made on daily basis. The weighbridge operator key in all the related data into the system and verified by the executive at the end of the day. Sighted the weighbridge records and FFB delivery notes to the Pagoh POM</div> <div>Further monitoring of inspections was conducted via Internal Audit as per records of Sustainability Certification Online Tracking System (SCOTS) RSPO & MSPO Internal Audit Findings FY2024 for Pagoh POM and supply bases. Details of internal audit conducted as table below:</div> <table><tr><td>Operating Unit</td><td>Date of Internal Audit</td></tr><tr><td>Pengkalan Bukit Estate</td><td>08/08/2024</td></tr><tr><td>Lanadron Estate</td><td>06/08/2024</td></tr></table>	Operating Unit	Date of Internal Audit	Pengkalan Bukit Estate	08/08/2024	Lanadron Estate	06/08/2024	Complied
Operating Unit	Date of Internal Audit								
Pengkalan Bukit Estate	08/08/2024								
Lanadron Estate	06/08/2024								

Criterion / Indicator		Assessment Findings	Compliance																											
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Estates have designated a dedicated Person In-Charge specifically tasked with overseeing traceability requirements, with the purpose of monitoring and updating the traceability system and records for the data information of Fresh Fruit Bunches (FFB). This appointment underscores the organization's commitment to maintaining accurate and reliable traceability practices. Sighted the evidence of appointment letter as table below:	Complied																											
		<table><tr><td>Operating Unit</td><td>Traceability Officer</td><td>Date of Appointment</td></tr><tr><td>Pengkalan Bukit Estate</td><td>Estate Assistant Manager</td><td>13/09/2024</td></tr><tr><td>Lanadron Estate</td><td>Estate Assistant Manager</td><td>06/11/2024</td></tr></table>		Operating Unit	Traceability Officer	Date of Appointment	Pengkalan Bukit Estate	Estate Assistant Manager	13/09/2024	Lanadron Estate	Estate Assistant Manager	06/11/2024																		
		Operating Unit		Traceability Officer	Date of Appointment																									
		Pengkalan Bukit Estate		Estate Assistant Manager	13/09/2024																									
Lanadron Estate	Estate Assistant Manager	06/11/2024																												
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	The management have dispatched the freshly harvested Fresh Fruit Bunches (FFB) to Pagoh Palm Oil Mill. Additionally, the estates have diligently maintained records detailing the FFB dispatch and the FFB sent to the mill, demonstrating their commitment to effective monitoring and documentation. Upon reviewing the records of FFB dispatch, the following documentations review have been made:	Complied																											
		<table><tr><td colspan="3">Pengkalan Bukit Estate</td></tr><tr><td>Document</td><td>FFB Receive Ticket by Mill</td><td>FFB Receive Ticket by Mill</td></tr><tr><td>Ticket Number</td><td>57080</td><td>58435</td></tr><tr><td>D.O Number</td><td>108553</td><td>114101</td></tr><tr><td>Date</td><td>01/02/2024</td><td>19/06/2024</td></tr><tr><td>Vehicle Number</td><td>MBY 8857 P1</td><td>MCC 8757</td></tr><tr><td>Net Weight</td><td>11,490 Kg</td><td>12,360 Kg</td></tr><tr><td colspan="3">Lanadron Estate</td></tr><tr><td>Document</td><td>FFB Receive Ticket by Mill</td><td>FFB Receive Ticket by Mill</td></tr></table>		Pengkalan Bukit Estate			Document	FFB Receive Ticket by Mill	FFB Receive Ticket by Mill	Ticket Number	57080	58435	D.O Number	108553	114101	Date	01/02/2024	19/06/2024	Vehicle Number	MBY 8857 P1	MCC 8757	Net Weight	11,490 Kg	12,360 Kg	Lanadron Estate			Document	FFB Receive Ticket by Mill	FFB Receive Ticket by Mill
		Pengkalan Bukit Estate																												
		Document		FFB Receive Ticket by Mill	FFB Receive Ticket by Mill																									
		Ticket Number		57080	58435																									
		D.O Number		108553	114101																									
		Date		01/02/2024	19/06/2024																									
		Vehicle Number		MBY 8857 P1	MCC 8757																									
		Net Weight		11,490 Kg	12,360 Kg																									
		Lanadron Estate																												
		Document		FFB Receive Ticket by Mill	FFB Receive Ticket by Mill																									

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Criterion / Indicator		Assessment Findings			Compliance																					
		Ticket Number	23054	21981																						
		D.O Number	145460	144309																						
		Date	12/08/2024	04/04/2024																						
		Vehicle Number	MCC 8757	MBW 8050																						
		Net Weight	11,210 Kg	10,520 Kg																						
4.3 Principle 3: Compliance to legal requirements																										
Criterion 4.3.1 – Regulatory requirements																										
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	The management diligently monitored compliance with permits and licenses, with oversight from both the operating units and the sustainability team. They ensured that all necessary licenses and permits were obtained and renewed in accordance with legal requirements, meticulously documenting these actions in the file system. Sighted the evidence: <u>Pengkalan Bukit Estate</u> Details information on the license & permit with validity: <table><tr><td>License / Permit</td><td>Reference</td><td>Validity Date</td></tr><tr><td>MPOB License (FFB)</td><td>518941002000</td><td>28/02/2025</td></tr><tr><td>MPOB License (Nursery)</td><td>620445011000</td><td>31/08/2025</td></tr><tr><td>Permit Kawalan Berjadual</td><td>BL22024007341</td><td>13/09/2027</td></tr><tr><td>SPAN Jadual Kelima</td><td>LK/3/22/01324</td><td>28/07/2025</td></tr><tr><td>Air Compressor</td><td>PMT 1884</td><td>25/01/2025</td></tr><tr><td>Air Compressor</td><td>PMT 1887</td><td>25/01/2025</td></tr></table> <u>Lanadron Estate</u> Details information on the license & permit with validity:			License / Permit	Reference	Validity Date	MPOB License (FFB)	518941002000	28/02/2025	MPOB License (Nursery)	620445011000	31/08/2025	Permit Kawalan Berjadual	BL22024007341	13/09/2027	SPAN Jadual Kelima	LK/3/22/01324	28/07/2025	Air Compressor	PMT 1884	25/01/2025	Air Compressor	PMT 1887	25/01/2025	Complied
License / Permit	Reference	Validity Date																								
MPOB License (FFB)	518941002000	28/02/2025																								
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Air Compressor	PMT 1884	25/01/2025																								
Air Compressor	PMT 1887	25/01/2025																								

Criterion / Indicator		Assessment Findings			Compliance								
		License / Permit	Reference	Validity Date									
		MPOB License (FFB)	522273002000	31/07/2025									
		Permit Kawalan Berjadual	BL22024014664	17/06/2027									
		BAKAJ	07/A/MUAR/071	31/12/2024									
		Air Compressor	PMT 1873	28/11/2025									
		Air Compressor	PMT 1881	28/11/2025									
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	The management has established the list of legal register. It was observed the list are updated when any new amendment or any new regulation. The list is listed the Act, Regulation and Industrial code of practice. Legal Requirement Register being updated. Sighted the evidence: <u>All Sample Estate</u> Details information on List of Legal Register: <table><tr><td>Document</td><td>Legal Other Requirement Register</td></tr><tr><td>Date</td><td>01/09/2024</td></tr><tr><td>Status</td><td>Legal register was updated</td></tr><tr><td>Update</td><td>Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024</td></tr></table>			Document	Legal Other Requirement Register	Date	01/09/2024	Status	Legal register was updated	Update	Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024	Complied
Document	Legal Other Requirement Register												
Date	01/09/2024												
Status	Legal register was updated												
Update	Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024												
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	The management has established the list of legal register. It was observed the list are updated when any new amendment or any new regulation. The list is listed the Act, Regulation and Industrial code of practice. Legal Requirement Register being updated. Sighted the evidence:			Complied								

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Criterion / Indicator		Assessment Findings	Compliance												
		<p>All Sample Estate</p> <p>Details information on List of Legal Register:</p> <table><tr><td>Document</td><td>Legal Other Requirement Register</td></tr><tr><td>Date</td><td>01/09/2024</td></tr><tr><td>Status</td><td>Legal register was updated</td></tr><tr><td>Update</td><td>Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024</td></tr></table>	Document	Legal Other Requirement Register	Date	01/09/2024	Status	Legal register was updated	Update	Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024					
Document	Legal Other Requirement Register														
Date	01/09/2024														
Status	Legal register was updated														
Update	Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024														
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>The management has appointed a Person In-Charge for overseeing Legal Compliance requirements, tasked with the responsibilities of monitoring and keeping permits and licenses up-to-date, as well as staying informed about any changes in laws and regulations.</p> <p><u>Pengkalan Bukit Estate</u></p> <p>Details information on the appointment letter of PIC Legal:</p> <table><tr><td>Document</td><td>Appointment Letter</td></tr><tr><td>Date</td><td>13/09/2024</td></tr><tr><td>PIC</td><td>Assistant Manager</td></tr></table> <p><u>Lanadron Estate</u></p> <p>Details information on the appointment letter of PIC Legal:</p> <table><tr><td>Document</td><td>Appointment Letter</td></tr><tr><td>Date</td><td>06/11/2023</td></tr><tr><td>PIC</td><td>Assistant Manager</td></tr></table>	Document	Appointment Letter	Date	13/09/2024	PIC	Assistant Manager	Document	Appointment Letter	Date	06/11/2023	PIC	Assistant Manager	Complied
Document	Appointment Letter														
Date	13/09/2024														
PIC	Assistant Manager														
Document	Appointment Letter														
Date	06/11/2023														
PIC	Assistant Manager														
Criterion 4.3.2 – Lands use rights															

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Criterion / Indicator		Assessment Findings	Compliance																																
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>The management has ensured all operation in estate not diminish the land use rights. It has been verified during interview session with stakeholder. The management also provided the legal ownership of land title during audit. Sighted the evidence:</p> <p><u>Pengkalan Bukit Estate</u></p> <p>The estate has 58 land title for the with total hectarage 3,112.41 Ha and total planted 2,935.92 Ha.</p> <p>Detail information on sample of Land Title (Main Division)</p> <table><tr><td>Document</td><td>Geran</td></tr><tr><td>No HakMilik</td><td>XXXXX</td></tr><tr><td>No Lot</td><td>Lot 35</td></tr><tr><td>Daerah</td><td>Muar</td></tr><tr><td>Mukim</td><td>Jorak</td></tr><tr><td>Luas Lot</td><td>3.03 Ha</td></tr><tr><td>Syarat Nyata</td><td>Tiada</td></tr><tr><td>Ketuanpunyaan</td><td>Sime Darby Plantation Sdn Bhd</td></tr></table> <p>Detail information on sample of Land Title (Pagoh Division)</p> <table><tr><td>Document</td><td>Geran Mukim</td></tr><tr><td>No HakMilik</td><td>XXXXX</td></tr><tr><td>No Lot</td><td>Lot 32</td></tr><tr><td>Daerah</td><td>Muar</td></tr><tr><td>Mukim</td><td>Jorak</td></tr><tr><td>Luas Lot</td><td>2.6962 Ha</td></tr><tr><td>Syarat Nyata</td><td>Kelapa Sawit</td></tr><tr><td>Ketuanpunyaan</td><td>Sime Darby Plantation Sdn Bhd</td></tr></table>	Document	Geran	No HakMilik	XXXXX	No Lot	Lot 35	Daerah	Muar	Mukim	Jorak	Luas Lot	3.03 Ha	Syarat Nyata	Tiada	Ketuanpunyaan	Sime Darby Plantation Sdn Bhd	Document	Geran Mukim	No HakMilik	XXXXX	No Lot	Lot 32	Daerah	Muar	Mukim	Jorak	Luas Lot	2.6962 Ha	Syarat Nyata	Kelapa Sawit	Ketuanpunyaan	Sime Darby Plantation Sdn Bhd	Complied
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4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>The management has ensured all operation in estate not diminish the land use rights. It has been verified during interview session with stakeholder. The management also provided the legal ownership of land title during audit. Sighted the evidence:</p>	Complied																																

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4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The management has ensured the oil palm cultivation within legal boundary. Sighted the legal perimeter boundary maker is maintained and visible on the ground. Sighted the evidence: <u>Pengkalan Bukit Estate</u> Detail information on sample of boundary area: <table><tr><td>Block 08B</td><td>Kampung Panjang Sari</td></tr><tr><td>Block 23A</td><td>Kampung Panjang Sari</td></tr></table>	Block 08B	Kampung Panjang Sari	Block 23A	Kampung Panjang Sari	Complied																												
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Criterion / Indicator		Assessment Findings		Compliance				
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Block 07A	Kampung Hujung Tambak							
Block 2010 B	Muar River							
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	There is no land dispute in the SOU 19 Estates at the time of audit. The land belongs to Sime Darby Plantation Berhad and land ownership documents verified.		N/A				
Criterion 4.3.3 – Customary rights								
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.		N/A				
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.		N/A				
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.		N/A				
4.4 Principle 4: Social responsibility, health, safety and employment condition								

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	<p>Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance –</p>	<p><u>All sample estate</u></p> <p>SD Guthrie Berhad (SDGB) has conducted the assessment to determined social impact from the Operation Unit. The social impact assessment was conducted together for all estate of SOU 19. Sighted the Social Impact Assessment Report (SIA) Report SOU 19 Pagoh dated 05/05/2015 – 08/05/2015. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Social Action Plan. The plan was updated on annually basis with addition of issues raise during stakeholders meeting, NUPW meetings, stakeholders' complaints and grievances, OPP reports, Social Dialogue, feedback from Suara Kami, Whistleblowing and others. Objective of the Social Management Plan Year 2024 is to review social impacts to mitigate negative impacts and promote positive ones, ensuring compliance to SOP and legal, to contribute to local development and others.</p> <p><u>Pengkalan Bukit Estate</u></p> <p>SD Guthrie Berhad (SDGB) has conducted the assessment to determined social impact from the Operation Unit for SOU 19 Pagoh. The estate has also conducted the SIA on replanting activity. Latest SIA for replanting activity was conducted on 05/12/2023. Verify there is no concerns and complaints was record form the assessment based on the assessment, interview with the workers and during stakeholder consultation. Any issue or concern from the SIA, stakeholder meeting, gender meeting or union meeting will be included in the Social Management Plan FY2024, which to review social impacts to mitigate negative impacts.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<p><u>Lanadron Estate</u></p> <p>SD Guthrie Berhad (SDGB) has conducted the assessment to determined social impact from the Operation Unit for Lanadron Estate. Latest SIA was conducted on 28/09/2021 for Nordanal Division. Sighted the Addendum Social Impact Assessment (SIA) Report. The addendum covers the impact of movement of employees from Nordanal to Lanadron Estate due to handover of the division to Sime Darby Property, as to determined the resolution for the affected employees such as to provide job opportunity for the affected employees at Lanadron Estate. The management has also established the management plan to handle the issue been raised by the workers during the assessment.</p>									
Criterion 4.4.2: Complaints and grievances											
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. The management has also established complaint and grievance system. Sighted the Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024).</p> <table border="1"> <thead> <tr> <th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr> </thead> <tbody> <tr> <td>Inquiries or confirmation from operating units without interview of witness or</td><td>Request for repatriation, inquiries on housing condition and repairs, understanding of</td><td>Non-anonymous</td><td>2 weeks</td></tr> </tbody> </table>	Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview of witness or	Request for repatriation, inquiries on housing condition and repairs, understanding of	Non-anonymous	2 weeks	Complied
Criteria	Example of grievance	Timeline									
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Criterion / Indicator		Assessment Findings				Compliance
		review of documents	wage calculation, requests of transfer			
		Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	
				Anonymous	Not more than 3 months	
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

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Criterion / Indicator		Assessment Findings				Compliance														
		allegations, hence, resulting in an extended period of investigations																		
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	<u>All sample estate</u> The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow: <table><tr><th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr><tr><td>Inquiries or confirmation from operating units without interview of witness or review of documents</td><td>Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer</td><td>Non-anonymous</td><td>2 weeks</td></tr><tr><td rowspan="2">Investigations involving interview of complaint and review of documents (not complex)</td><td rowspan="2">Does not involve interviews with randomly selected workers</td><td>Non-anonymous</td><td>Not more than 4 weeks</td></tr><tr><td>Anonymous</td><td>Not more than 3 months</td></tr></table>				Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks	Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	Anonymous	Not more than 3 months	Complied
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Criterion / Indicator		Assessment Findings				Compliance
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence, resulting in an extended period of investigations	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	<u>All sample estates</u> For Complaint/Feedback Form by the stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed timeframe. The affected stakeholders can make complaint by scanning using the bar code provided at the premise either using Suara Kami, Whistleblowing or OPP platform.				Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p><u>Pengkalan Bukit Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 12/09/2024 at Pagoh Palm Oil Mill. The estate management has also conducted the training for employees and stakeholders respectively. Details of the training is such as follow:</p> <ul style="list-style-type: none"> Workers <p>Title: Briefing of ILO Date: 22/07/2024 Evidence: Photos and attendance list</p> <p><u>Lanadron Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 12/09/2024 at Pagoh Palm Oil mill. The estate management has also conducted the training for employees and stakeholders respectively. Details of the training is such as follow:</p> <ul style="list-style-type: none"> Workers <p>Title: Briefing on SDP Policy, RSPO/MSPO and COBC Date: 08/01/2024 Evidence: Photos and attendance list</p>	Complied
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>Verify the estate management has documented and made available the last 24 months of the complaints received.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance						
Criterion 4.4.3: Commitment to contribute to local sustainable development									
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	<u>Pengkalan Bukit Estate</u> For contribution to local development, the estate has conducted tree planting activity for Mangrove Conservation & Community Resilience (Phase 2) in collaboration with Global Environment Centre (GEC) on 30/09/2024. <u>Lanadron Estate</u> For contribution to local development, the estate has conducted the gotong royong activity at Sekolah Agama HXXXXXX TXXXXX on 15/02/2024.	Complied						
Criterion 4.4.4: Employees safety and health									
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence: <u>All Sample Estate</u> Details information on the OSH Policy: <table><tr><td>Document</td><td>Health, Safety & Environment (HSE) Policy</td></tr><tr><td>Date</td><td>05/05/2022</td></tr><tr><td>Signed By</td><td>Group Managing director</td></tr></table> The management also has done training on safety policy through morning master briefing and training section. Sighted the evidence: <u>Pengkalan Bukit Estate</u> Details information on the Training Policy:	Document	Health, Safety & Environment (HSE) Policy	Date	05/05/2022	Signed By	Group Managing director	Complied
Document	Health, Safety & Environment (HSE) Policy								
Date	05/05/2022								
Signed By	Group Managing director								

Criterion / Indicator		Assessment Findings		Compliance												
		<table><tr><td>Document</td><td>Training Policy</td></tr><tr><td>Date</td><td>28/09/2024</td></tr><tr><td>Conduct By</td><td>Assistant Manager</td></tr></table> <p><u>Lanadron Estate</u> Details information on the Training Policy:</p> <table><tr><td>Document</td><td>Training Policy</td></tr><tr><td>Date</td><td>05/01/2024</td></tr><tr><td>Conduct By</td><td>Assistant Manager</td></tr></table>	Document	Training Policy	Date	28/09/2024	Conduct By	Assistant Manager	Document	Training Policy	Date	05/01/2024	Conduct By	Assistant Manager		
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Conduct By	Assistant Manager															
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <p> i. all employees involved shall be adequately trained on safe working practices</p> <p> ii. all precautions attached to products shall be properly observed and applied</p> <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety</p>	<p>a) The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence:</p> <p><u>All Sample Estate</u> Details information on the OSH Policy:</p> <table><tr><td>Document</td><td>Health, Safety & Environment (HSE) Policy</td></tr><tr><td>Date</td><td>5/5/2022</td></tr><tr><td>Signed By</td><td>Group Managing director</td></tr></table> <p>b) The management has established the risk for the operation. All the risk assessment has documented and monitored. Sighted the evidence:</p> <p><u>Pengkalan Bukit Estate</u> Details information on the Risk Assessment</p> <table><tr><td>HIRARC</td><td>HIRARC with latest updated and reviewed on 24/09/2024. There are one HIRARC was update for activity on harvesting. The HIRARC was done</td></tr></table>	Document	Health, Safety & Environment (HSE) Policy	Date	5/5/2022	Signed By	Group Managing director	HIRARC	HIRARC with latest updated and reviewed on 24/09/2024. There are one HIRARC was update for activity on harvesting. The HIRARC was done	Complied					
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Date	5/5/2022															
Signed By	Group Managing director															
HIRARC	HIRARC with latest updated and reviewed on 24/09/2024. There are one HIRARC was update for activity on harvesting. The HIRARC was done															

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Criterion / Indicator		Assessment Findings		Compliance
	<p>Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>		assessment to all station in the estate such as operation area, store and facilities area. All type of hazard was identified and risk control are measured.	
		Chemical Health Risk Assessment (CHRA)	CHRA Report (Chemical Health Risk Assessment) with reference JKKP HQ/15/ASS/00/363/2024-0037 dated on 15/04/2024 has been established by certified assessor. From total of work unit is 13 activities.	
		Medical Surveillance	Medical Surveillance has been conducted for individuals exposed to chemical. The medical surveillance report produced on 06/08/2024. Total 40 numbers of workers have been sent to examined and the result all workers examined are fit to work.	
		Noise Risk Assessment (NRA)	Noise Risk Assessment (NRA) Report was established on 03/08/2020 by certified assessor with reference HQ/LPROYKPEB/20/00225. The assessment was conducted for related estate operation, facilities and workplace.	
		Audiometric Test	Audiometric Test was done conducted. The report of audiometric established 11/01/2024 with 39 persons conducted.	
		<u>Lanadron Estate</u> Details information on the Risk Assessment		
		HIRARC	HIRARC with latest updated and reviewed on 24/09/2024. There are one HIRARC was update for activity on harvesting. The HIRARC was done	

Criterion / Indicator		Assessment Findings		Compliance
			assessment to all station in the estate such as operation area, store and facilities area. All type of hazard was identified and risk control are measured.	
		Chemical Health Risk Assessment (CHRA)	CHRA Report (Chemical Health Risk Assessment) with reference JKPP HQ/15/ASS/00/363/2024-0038 dated on 20/05/2024 has been established by certified assessor. From total of work unit is 11 activities.	
		Medical Surveillance	Medical Surveillance has been conducted for individuals exposed to chemical. The medical surveillance report produced on 22/07/2024. Total 12 numbers of workers have been sent to examined and the result all workers examined are fit to work.	
		Noise Risk Assessment (NRA)	Noise Risk Assessment (NRA) Report was established on 25/07/2020 by certified assessor with reference HQ/LPROYKPEB/20/00183. The assessment was conducted for related estate operation, facilities and workplace.	
		Audiometric Test	Audiometric Test was plan to conduct on 11/10/2024 where the workers will be sent to OHD Clinic. Previous audiometric test was conducted on 14/10/2024 for 8 drivers and the results was found all workers fit to work and no any medical concern.	

Criterion / Indicator		Assessment Findings	Compliance																		
		<p>c) The management has been established annual training for the employee and it was prepared by Internal Team. Sighted the evidence of training conducted related to chemical:</p> <p><u>Pengkalan Bukit Estate</u></p> <p>Details information on the Chemical Training:</p> <table><tr><td>Schedule Waste Training</td><td>Done conducted: 02/10/2024</td></tr><tr><td>Manuring Training</td><td>Done conducted: 28/03/2024</td></tr><tr><td>Truck Injection Training</td><td>Done conducted: 21/03/2024</td></tr></table> <p><u>Lanadron Estate</u></p> <p>Details information on the Chemical Training:</p> <table><tr><td>Chemical Training</td><td>Done conducted: 22/08/2024</td></tr><tr><td>Trunk Injection Training</td><td>Done conducted: 03/07/2024</td></tr><tr><td>Spraying Training</td><td>Done conducted: 05/02/2024</td></tr><tr><td>Manuring Training</td><td>Done conducted: 02/03/2024</td></tr></table> <p>During the site visit at facilities area, it was observed that all chemical was labeling and SDS was provided and display information at chemical store and lubricant store.</p> <p>d) Management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). Sighted the evidence:</p> <p><u>Pengkalan Bukit Estate</u></p> <p>Details information on the PPE Distribution:</p> <table><tr><td>Document</td><td>PPE Record</td></tr><tr><td>Date</td><td>28/09/2024</td></tr></table>	Schedule Waste Training	Done conducted: 02/10/2024	Manuring Training	Done conducted: 28/03/2024	Truck Injection Training	Done conducted: 21/03/2024	Chemical Training	Done conducted: 22/08/2024	Trunk Injection Training	Done conducted: 03/07/2024	Spraying Training	Done conducted: 05/02/2024	Manuring Training	Done conducted: 02/03/2024	Document	PPE Record	Date	28/09/2024	
Schedule Waste Training	Done conducted: 02/10/2024																				
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Document	PPE Record																				
Date	28/09/2024																				

Criterion / Indicator		Assessment Findings	Compliance																		
		<table><tr><td>Sample</td><td>Sprayer</td></tr><tr><td>PPE Distribution</td><td>Safety Helmet, Mask, Goggle, Apron, Glove, Yellow Boot.</td></tr></table> <p><u>Lanadron Estate</u> Details information on the PPE Distribution:</p> <table><tr><td>Document</td><td>PPE Record</td></tr><tr><td>Date</td><td>01/10/2024</td></tr><tr><td>Sample</td><td>Manuring</td></tr><tr><td>PPE Distribution</td><td>Safety Helmet, Mask, Goggle, Apron, Glove, Yellow Boot.</td></tr></table> <p>e) The management has established standard operating procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health.</p> <p><u>All Sample Estate</u> Details information on the Handling Chemical Procedure:</p> <table><tr><td>Document</td><td>Chemical Safety Management</td></tr><tr><td>Reference</td><td>UM/HSE/OCP/04</td></tr><tr><td>Date</td><td>09/03/2021</td></tr></table> <p>f) The management has appointed responsible person(s) for safety and health. Refer appointment letter, there is information of the roles and responsibilities of the appointed officer had clearly stated in the appointment letter. Sighted the evidence:</p> <p><u>Pengkalan Bukit Estate</u> Details information on the PIC Safety:</p>	Sample	Sprayer	PPE Distribution	Safety Helmet, Mask, Goggle, Apron, Glove, Yellow Boot.	Document	PPE Record	Date	01/10/2024	Sample	Manuring	PPE Distribution	Safety Helmet, Mask, Goggle, Apron, Glove, Yellow Boot.	Document	Chemical Safety Management	Reference	UM/HSE/OCP/04	Date	09/03/2021	
Sample	Sprayer																				
PPE Distribution	Safety Helmet, Mask, Goggle, Apron, Glove, Yellow Boot.																				
Document	PPE Record																				
Date	01/10/2024																				
Sample	Manuring																				
PPE Distribution	Safety Helmet, Mask, Goggle, Apron, Glove, Yellow Boot.																				
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Date	09/03/2021																				

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Criterion / Indicator		Assessment Findings		Compliance							
		<table><tr><td>Document</td><td>Appointment Letter</td></tr><tr><td>Reference</td><td>01/09/2024</td></tr><tr><td>Date</td><td>Assistant Manager</td></tr></table>	Document	Appointment Letter	Reference	01/09/2024	Date	Assistant Manager			
		Document	Appointment Letter								
		Reference	01/09/2024								
		Date	Assistant Manager								
		<u>Lanadron Estate</u> Details information on the PIC Safety: <table><tr><td>Document</td><td>Appointment Letter</td></tr><tr><td>Reference</td><td>05/08/2022</td></tr><tr><td>Date</td><td>Assistant Manager</td></tr></table>	Document	Appointment Letter	Reference	05/08/2022	Date	Assistant Manager			
		Document	Appointment Letter								
		Reference	05/08/2022								
		Date	Assistant Manager								
		g) The management has conducted regular two-way communication with their employees during OSH Meeting with discussion on employee's health, safety and welfare. The safety meeting was conducted according to OSHA Requirement. Sighted the evidence: <u>Pengkalan Bukit Estate</u> Details information on the OSH Meeting <table><tr><td>OSH Meeting 1</td><td>Done conducted Date: 05/01/2024</td></tr><tr><td>OSH Meeting 2</td><td>Done conducted Date: 02/04/2024</td></tr><tr><td>OSH Meeting 3</td><td>Done conducted Date: 02/07/2024</td></tr><tr><td>OSH Meeting 4</td><td>Done conducted Date: 02/10/2024</td></tr></table>	OSH Meeting 1	Done conducted Date: 05/01/2024	OSH Meeting 2	Done conducted Date: 02/04/2024	OSH Meeting 3	Done conducted Date: 02/07/2024		OSH Meeting 4	Done conducted Date: 02/10/2024
		OSH Meeting 1	Done conducted Date: 05/01/2024								
		OSH Meeting 2	Done conducted Date: 02/04/2024								
		OSH Meeting 3	Done conducted Date: 02/07/2024								
OSH Meeting 4	Done conducted Date: 02/10/2024										
<u>Lanadron Estate</u> Details information on the OSH Meeting <table><tr><td>OSH Meeting 1</td><td>Done conducted</td></tr></table>	OSH Meeting 1	Done conducted									
OSH Meeting 1	Done conducted										

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Criterion / Indicator		Assessment Findings		Compliance								
			<table><tr><td></td><td>Date: 21/12/2023</td></tr><tr><td>OSH Meeting 2</td><td>Done conducted Date: 18/03/2024</td></tr><tr><td>OSH Meeting 3</td><td>Done conducted Date: 18/06/2024</td></tr><tr><td>OSH Meeting 4</td><td>Done conducted Date: 13/09/2024</td></tr></table>		Date: 21/12/2023	OSH Meeting 2	Done conducted Date: 18/03/2024	OSH Meeting 3	Done conducted Date: 18/06/2024	OSH Meeting 4	Done conducted Date: 13/09/2024	
			Date: 21/12/2023									
		OSH Meeting 2	Done conducted Date: 18/03/2024									
		OSH Meeting 3	Done conducted Date: 18/06/2024									
		OSH Meeting 4	Done conducted Date: 13/09/2024									
		h) The management has established accident and emergency procedures and the instructions clearly understood by all employees. Sighted document as below evidence: <u>All Sample Estate</u> Details information on the Emergency Procedure										
		<table><tr><td>Document</td><td>Emergency Preparedness & Response Procedure</td></tr><tr><td>Reference</td><td>UM/HSE/SP/02</td></tr><tr><td>Date</td><td>17/11/2021</td></tr></table>	Document	Emergency Preparedness & Response Procedure	Reference	UM/HSE/SP/02	Date	17/11/2021				
		Document	Emergency Preparedness & Response Procedure									
		Reference	UM/HSE/SP/02									
		Date	17/11/2021									
i) First aider has been present at works station. The Latest training has been conducted as refer to attendance list. First aid box also was inspected during site visit and found contains with approved contents. Sighted the evidence: <u>Pengkalan Bukit Estate</u> Details information on the First Aid Programmed:												
<table><tr><td>Document</td><td>First Aid Training</td></tr><tr><td>Date</td><td>24/08/2024</td></tr><tr><td>Document</td><td>First Aider Certificate</td></tr><tr><td>Reference</td><td>SD-HSE-BOFA-0597 14-15/08/2024</td></tr></table>	Document	First Aid Training	Date	24/08/2024	Document	First Aider Certificate	Reference	SD-HSE-BOFA-0597 14-15/08/2024				
Document	First Aid Training											
Date	24/08/2024											
Document	First Aider Certificate											
Reference	SD-HSE-BOFA-0597 14-15/08/2024											

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Criterion / Indicator		Assessment Findings	Compliance																								
		<p><u>Lanadron Estate</u></p> <p>Details information on the First Aid Programmed:</p> <table><tr><td>Document</td><td>First Aid Training</td></tr><tr><td>Date</td><td>03/10/2024</td></tr><tr><td>Document</td><td>First Aider Certificate</td></tr><tr><td>Reference</td><td>SD-HSE-BOFA-0595 14-15/08/2024</td></tr></table> <p>j) The management has recorded and kept of all accidents, and it was reviewed periodically intervals by internal team. Sighted the evidence:</p> <p><u>Pengkalan Bukit Estate</u></p> <p>Details information on the JKPP Submission:</p> <table><tr><td>Document</td><td>JKKP 8</td></tr><tr><td>Reference</td><td>JKKP8/153759/2023</td></tr><tr><td>Date</td><td>10/01/2024</td></tr><tr><td>Record Accident</td><td>06 Cases</td></tr></table> <p><u>Lanadron Estate</u></p> <p>Details information on the JKPP Submission:</p> <table><tr><td>Document</td><td>JKKP 8</td></tr><tr><td>Reference</td><td>JKKP8/160173/2023</td></tr><tr><td>Date</td><td>25/01/2024</td></tr><tr><td>Record Accident</td><td>11 Cases</td></tr></table>	Document	First Aid Training	Date	03/10/2024	Document	First Aider Certificate	Reference	SD-HSE-BOFA-0595 14-15/08/2024	Document	JKKP 8	Reference	JKKP8/153759/2023	Date	10/01/2024	Record Accident	06 Cases	Document	JKKP 8	Reference	JKKP8/160173/2023	Date	25/01/2024	Record Accident	11 Cases	
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Date	25/01/2024																										
Record Accident	11 Cases																										
Criterion 4.4.5: Employment conditions																											

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Criterion / Indicator		Assessment Findings	Compliance						
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>The good social practices regarding human rights in respect of industrial harmony has been embedded in SDGB's established policy of "Policy on Protection of Human Rights Defenders (HRDs)" which was approved by the Rashyid Redza Anwarudin (Head, Group Sustainability) on 25/03/2020.</p> <p>Estate policy briefing was conducted such as follow:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Pengkalan Bukit</td><td>28/09/2024</td></tr><tr><td>Lanadron</td><td>08/01/2024</td></tr></table>	Estate	Date	Pengkalan Bukit	28/09/2024	Lanadron	08/01/2024	Complied
Estate	Date								
Pengkalan Bukit	28/09/2024								
Lanadron	08/01/2024								
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>Records of employments and interview conducted on-site with randomly selected sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee, workers representatives, workers, and consultation with stakeholders.</p>	Complied						
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow:</p> <p><u>Pengkalan Bukit Estate</u></p> <p>1. Employee Number: 00000118xx</p> <ul style="list-style-type: none">February: RM 1436.56 (22 working days)	Complied						

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> May: RM 1613.02 September: RM 1395.27 (22 working days) <p>2. Employee Number: 0000011xxx</p> <ul style="list-style-type: none"> February: RM 1436.76 (21 working days) May: RM 1588.34 September: RM 1,275.49 (20 working days) <p>3. Employee Number: 0000176xxx</p> <ul style="list-style-type: none"> February: RM 2,493.63 May: RM 2,833.09 September: RM 2,690.18 <p>4. Employee Number: 0000099xxx</p> <ul style="list-style-type: none"> February: RM 2,150.41 May: RM 2,778.89 September: RM 2,424.52 <p>5. Employee Number: 0000130xxx</p> <ul style="list-style-type: none"> February: RM 1,830.07 May: RM 1,577.94 September: RM 2,455.13 <p>6. Employee Number: 0000xxx027</p> <ul style="list-style-type: none"> February: RM 1,702.86 May: RM 2,527.74 September: RM 2,436.10 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>7. Employee Number: 0000161xxx</p> <ul style="list-style-type: none"> February: RM 1,669.67 May: RM 2,020.20 September: - home leave <p>8. Employee Number: 0000xxx857</p> <ul style="list-style-type: none"> February: RM 1,505.00 May: RM 1,447.31 (24 working days) September: RM 1,419.96 (19 working days) <p>9. Employee Number: 0000xxx553</p> <ul style="list-style-type: none"> February: RM 1,429.23 (22 working days) May: RM 1,737.71 September: RM 1,282.01 (21 working days) <p><u>Lanadron Estate</u></p> <p>1. Employee Number: 00000105xx</p> <ul style="list-style-type: none"> February: RM 1,888.82 May: RM 2,374.52 September: RM 2,632.97 <p>2. Employee Number: 0000011xxx</p> <ul style="list-style-type: none"> February: RM 1,318.38 (20 working days) May: RM 1,552.53 September: RM 999.92 (15 working days) 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>3. Employee Number: 0000011xxx</p> <ul style="list-style-type: none"> February: RM 1,455.16 (23 working days) May: RM 1,589.14 September: RM 1,318.18 (21 working days) <p>4. Employee Number: 0000108xxx</p> <ul style="list-style-type: none"> February: RM 2,248.05 May: RM 2,221.42 September: RM 2,380.69 <p>5. Employee Number: 0000108xxx</p> <ul style="list-style-type: none"> February: RM 2,130.18 May: RM 2,515.33 September: RM 2,447.01 <p>6. Employee Number: 0000xxx382</p> <ul style="list-style-type: none"> February: RM 2,419.78 May: RM 2,889.06 September: RM 2,087.91 <p>7. Employee Number: 0000153xxx</p> <ul style="list-style-type: none"> February: RM 1,829.33 May: RM 1,818.70 September: 1,967.60 <p>8. Employee Number: 0000xxx753</p> <ul style="list-style-type: none"> February: RM 2,040.05 May: RM 1,993.13 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> September: RM 2,742.82 9. Employee Number: 0000xxx529 <ul style="list-style-type: none"> February: RM 1,974.51 May: RM 2,468.51 September: RM 2,158.34 10. Employee Number: 0000xxx095 <ul style="list-style-type: none"> February: RM 2,835.78 May: RM 2,635.53 September: RM 2,326.58 	
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p><u>Pengkalan Bukit Estate</u></p> <p>The estate kept records of contractor's workers agreement (Kxx Sxxx Lxx Trxxxxxxx), attendance and pay slips as per records. Employees sampling are such as follow:</p> <ol style="list-style-type: none"> Mxxxxxxx Axxx Bxx Zxxxxxxx Axxx Bxx Bxxxx <p><u>Lanadron Estate</u></p> <p>The estate kept records of contractor's workers agreement (Kxx Sxxx Lxx Trxxxxxxx) and (Mxxx Enxxxxxxxx) attendance and pay slips as per records. Employees sampling are such as follow:</p> <ol style="list-style-type: none"> Kxx Sxxx Lxx Trxxxxxxx <p>Employees:</p> <ul style="list-style-type: none"> Mxxx Fxxxx B. Bxxxx Mxxx Bxxxx Sxxxxxxx Bxx Hxxxx 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Mxxxxxxx Hxxxxxx Bxx Sxxxx <p>2. Mxxx Enxxxxxxxxxx</p> <p>Employees:</p> <ul style="list-style-type: none"> Axxxx A/L Sxx Sxxxxxxxx Vxxxx Kxxxx A/L Gxxxxxx 	
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The established records of Employee Masterlist which available as a database in computerized Checkroll System able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	<p>The employee has provided fair contract to all workers which has been signed by both parties. Verify during interview session and site visit at linesites shows that the workers have been given a copy of their employment contract. Sample as following:</p> <p><u>Pengkalan Bukit Estate</u></p> <ol style="list-style-type: none"> Employee Number: 00000118xx Employee Number: 0000011xxx Employee Number: 0000176xxx Employee Number: 0000099xxx Employee Number: 0000130xxx Employee Number: 0000xxx027 Employee Number: 0000161xxx Employee Number: 0000xxx857 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		9. Employee Number: 0000xxx553 <u>Lanadron Estate</u> 1. Employee Number: 00000105xx 2. Employee Number: 0000011xxx 3. Employee Number: 0000108xxx 4. Employee Number: 0000XXX382 5. Employee Number: 0000153xxx 6. Employee Number: 0000xxx529 7. Employee Number: 0000xxx095 8. Employee Number: 0000011xxx	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	<u>All sample estate</u> Attendance (out-turn) and work hours (normal time & overtime) recording system established in both manual and computerized check roll system (Automation Checkroll System) which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the system of Estate Daily Attendance Report.	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate and also know how to calculate their wages and overtime payment. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	<u>All sample estates</u> The workers were given phone reimbursement (RM 5) for both local and foreigner, 10 kgs of rice for every two months and insurance subsidy (RM 3 for foreigner and RM 13 for local).	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	<u>All sample estate</u> All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Record of weekly line-site inspection has also available as per audit. Site visit at was conducted based on the OPP summary report for housing complaint verification and randomly selected house. Based on the visit, sighted the interior and exterior is in good and satisfactory	Complied

Criterion / Indicator		Assessment Findings	Compliance						
		condition. Each of the occupants were given steel locker for passport keeping purposed.							
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	<u>All sample estate</u> The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The management established Term of Reference for Gender Representatives and Gender Committees on March 2021. The policy briefing was conducted during the morning muster call for all the workers. Based on the SOP of Gender Committee Guidelines (version 2.0, date approved January 2024), the meeting was conducted minimum every 3 months. Verify from the interview with the gender committee representative and female workers, no issues of sexual harassment or physical violence activity have been and confirmed. Lanadron Estate has also conducted the briefing of sexual harassment awareness on 30/04/2024. Gender committee meeting was conducted such as follow: <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Pengkalan Bukit</td><td>14/09/2024</td></tr><tr><td>Lanadron</td><td>13/09/2024</td></tr></table>	Estate	Date	Pengkalan Bukit	14/09/2024	Lanadron	13/09/2024	Complied
Estate	Date								
Pengkalan Bukit	14/09/2024								
Lanadron	13/09/2024								
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	<u>All sample estate</u> Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample. Sighted as per sample latest minutes of meeting between Management and NUPW representatives that was conducted during social dialogue session.	Complied						

Criterion / Indicator		Assessment Findings		Compliance												
		<table><tr><th>Estate</th><th>Date</th></tr><tr><td>Pengkalan Bukit</td><td>11/09/2024</td></tr><tr><td>Lanadron</td><td>26/09/2024</td></tr></table>	Estate	Date	Pengkalan Bukit	11/09/2024	Lanadron	26/09/2024								
Estate	Date															
Pengkalan Bukit	11/09/2024															
Lanadron	26/09/2024															
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions. - Major compliance -	Policy to protect children and young person has been embedded in SDPB’s established policy of “Group Sustainability & Quality Policy Statement” which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker’s date base, there is no young person below 18 years old were employed within all operating units within SOU 19.		Complied												
Criterion 4.4.6: Training and competency																
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	The management has established a training programmed to the workers and the awareness training was done conducted to the employee from internal team. All record of training was documented. Sighted the evidence: <u>Pengkalan Bukit Estate</u> Details information on the Training: <table><tr><td>Safety Briefing</td><td>Done conducted: 02/04/2024</td></tr><tr><td>Induction Training</td><td>Done conducted: 17/01/2024</td></tr><tr><td>First Aid Training</td><td>Done conducted: 02/04/2024</td></tr><tr><td>Fire Drill Training</td><td>Done conducted: 09/08/2024</td></tr><tr><td>Trunk Injection Training</td><td>Done conducted: 21/03/2024</td></tr><tr><td>OSH Roles Training</td><td>Done conducted: 02/04/2024</td></tr></table>		Safety Briefing	Done conducted: 02/04/2024	Induction Training	Done conducted: 17/01/2024	First Aid Training	Done conducted: 02/04/2024	Fire Drill Training	Done conducted: 09/08/2024	Trunk Injection Training	Done conducted: 21/03/2024	OSH Roles Training	Done conducted: 02/04/2024	Complied
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Criterion / Indicator		Assessment Findings		Compliance																								
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4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	Estate management has established training needs of individual employees prior to planning and implementation of the training programmes with purpose to provide the specific skill and competency required to all employees based on their job description. The training need analysis was conducted based on the job designation and training required by the job type. This has been verified in Training Evaluation Form. In addition, the certification unit has established Training		Complied																								

Criterion / Indicator		Assessment Findings	Compliance																														
		Requirement for Estate for the year 2024 as a training need for all staff and workers, including contractors’ workers.																															
4.4.6.3	<p>A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>The management has established a training programmed to the workers and the awareness training was done conducted to the employee from internal team. All record of training was documented. Sighted the evidence:</p> <p><u>Pengkalan Bukit Estate</u></p> <p>Details information on the Training:</p> <table><tr><td>Safety Briefing</td><td>Done conducted: 02/04/2024</td></tr><tr><td>Induction Training</td><td>Done conducted: 17/01/2024</td></tr><tr><td>First Aid Training</td><td>Done conducted: 02/04/2024</td></tr><tr><td>Fire Drill Training</td><td>Done conducted: 09/08/2024</td></tr><tr><td>Trunk Injection Training</td><td>Done conducted: 21/03/2024</td></tr><tr><td>OSH Roles Training</td><td>Done conducted: 02/04/2024</td></tr><tr><td>Sustainability Policies Awareness</td><td>Done conducted: 28/09/2024</td></tr><tr><td>Sexual Harassment Briefing</td><td>Done conducted: 14/09/2024</td></tr><tr><td>Awareness on HCV and RTE Species</td><td>Done conducted: 28/09/2024</td></tr><tr><td>Scheduled Waste Management Training</td><td>Done conducted; 02/10/2024</td></tr></table> <p><u>Lanadron Estate</u></p> <p>Details information on the Training:</p> <table><tr><td>Chemical Training</td><td>Done conducted: 22/08/2024</td></tr><tr><td>Trunk Injection Training</td><td>Done conducted: 03/07/2024</td></tr><tr><td>Spraying Training</td><td>Done conducted: 05/02/2024</td></tr><tr><td>Manuring Training</td><td>Done conducted: 02/03/2024</td></tr><tr><td>Sustainability Policies Awareness</td><td>Done conducted: 08/01/2024</td></tr></table>	Safety Briefing	Done conducted: 02/04/2024	Induction Training	Done conducted: 17/01/2024	First Aid Training	Done conducted: 02/04/2024	Fire Drill Training	Done conducted: 09/08/2024	Trunk Injection Training	Done conducted: 21/03/2024	OSH Roles Training	Done conducted: 02/04/2024	Sustainability Policies Awareness	Done conducted: 28/09/2024	Sexual Harassment Briefing	Done conducted: 14/09/2024	Awareness on HCV and RTE Species	Done conducted: 28/09/2024	Scheduled Waste Management Training	Done conducted; 02/10/2024	Chemical Training	Done conducted: 22/08/2024	Trunk Injection Training	Done conducted: 03/07/2024	Spraying Training	Done conducted: 05/02/2024	Manuring Training	Done conducted: 02/03/2024	Sustainability Policies Awareness	Done conducted: 08/01/2024	Complied
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4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services										
Criterion 4.5.1: Environmental Management Plan										
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	SD Guthrie Berhad (SDGB) has implemented an environmental policy, which is documented in the Group Sustainability and Quality Statement signed by the Group Managing Director on 02/12/2019. Additionally, the Upstream Malaysia Health, Safety, and Environment (HSE) Policy Statement, signed by the CEO Upstream Malaysia on 1st June 2020, further reinforces the company's commitment to environmental responsibility. In the Policy stated commitment of SDG to minimizing Environmental Harm by: <ul style="list-style-type: none">Protecting and enhancing biodiversity and ecosystemNo deforestation and No new development on peat landEnhancing resilience against climate change impactAdopting responsible consumption and production Additionally, similar commitment has been displayed by Health, Safety and Environment (HSE) Department from Upstream Malaysia Division to:		Complied						

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Criterion / Indicator		Assessment Findings	Compliance						
		<ul style="list-style-type: none">Comply to emission and effluent standardEfficient use of water and energyMinimize waste disposalProtect the ecosystem and biodiversity.							
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p>- Major compliance -</p>	<p>Estates have established Environment Impact Assessment and environmental management plan base on assessment conducted. Annual review was conducted based on legal update, changes of operation and activity as table below:</p> <table><tr><td>Operating Unit</td><td>Date of EIA Review/Update</td></tr><tr><td>Pengkalan Bukit Estate</td><td>23/08/2024</td></tr><tr><td>Lanadron Estate</td><td>19/08/2024</td></tr></table> <p>Activities and operation that are included in the assessment are:</p> <p>The analysis covered the following activities.</p> <ul style="list-style-type: none">Harvesting/ weeding/ fertilizer applicationField – FFB Transportation, FFB Loading, Loose Fruit Loading, Mixing Chemical, Vehicle inspection.Mulching/ road upkeep/ rampConstruction Work- Housekeeping Work,Compound Area Activities – Grass cutting, Rubbish Disposal, Parking Vehicle, Herbicide SprayingLubricant store/ fertilizer storeWorkshop/ chemical store OperationsPest & Disease Control- Trunk Injection, Rat Baiting, Soil Molding, Rearing Barn OwlReplanting- Felling and Cleaning, Path Construction, Platform	Operating Unit	Date of EIA Review/Update	Pengkalan Bukit Estate	23/08/2024	Lanadron Estate	19/08/2024	Complied
Operating Unit	Date of EIA Review/Update								
Pengkalan Bukit Estate	23/08/2024								
Lanadron Estate	19/08/2024								

Criterion / Indicator		Assessment Findings		Compliance	
		Terrace Construction, LCC Establishment, Ablation and Castration			
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	Each estate has established Environment Improvement Plan (EIP) reviewed annually which include of the mitigation plans of negative impacts and promote plan of the positive impacts for estate activity. Table below shown key point of the plan for each estate:		Complied	
		Estate	Objectives		Mitigation Measures
		Pengkalan Bukit Estate	Protection of water course and to monitor the quality of main water inlet/outlet for pollutant detection from estate operation		To prohibit chemical handling activities nearby water catchment, erection of warning signage and conduct water sampling.
			Monitoring of Scheduled Waste (SW)		To keep SW in designated store, maintain inventory for storage of SW and disposal of SW accordingly
		Lanadron Estate	Domestic waste management		Waste segregation and monitoring of landfill
Protection of water course and water stream (Sungai Muar)	Maintenance of warning signages and prohibition of chemical application				

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Criterion / Indicator		Assessment Findings	Compliance
		<p>In addition, it was found that the action taken is effectively implemented as verified during site visit at all two (2) estates and documentation review, for example:</p> <ul style="list-style-type: none"> • Inventory of scheduled waste generated was recorded in the eSWIS system on monthly basis. Record inventory of SW from January 2024 to September 2024 for each estate were presented to the audit team. • Regular domestic disposal waste to local municipal landfill for 2 times per week by appointed contractor. <p>Maintenance programme for estate vehicle was recorded in the workshop notice board. There are also vehicles inspection record and running hours record for each vehicle available to review.</p>	
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p>	<p>The estate's programme to promote the positive impacts was developed and recorded in Environmental Management Plan dated 31/01/2024. Generally, among programme to promote positive impacts listed in the plan are as follows:</p> <ul style="list-style-type: none"> • Reduction of diesel consumption in estates by conduct training and awareness to the drivers and keep tracking the record of diesel consumption continuously. • To avoid potential of water pollution during chemical mixing and washing by recollect water used at chemical mixing area to be recycled during mixing and using proper container to avoid leakage. • Maximize mechanization for estates operations to reduce chemical application during operation. • Planting of LCC to prevent RB breeding and depress weed growth. <p>Site visit and record review found that the programme to promote the positive impacts has been implemented by the estate management and</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																																	
		the progress of implementation were closely monitored by estate management.																																		
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	<div>The estates continuously provided training to the employee to ensure the understanding on the environmental policy, objectives, and management plans. Sighted the evidence:</div> <table><tr><td>No</td><td>Description</td><td>Date</td></tr><tr><td colspan="3">Pengkalan Bukit Estate</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>20/07/2024</td></tr><tr><td>2.</td><td>Triple Rinsing Training for Chemical Mixer</td><td>20/03/2024</td></tr><tr><td>3.</td><td>Awareness on HCV and RTE Species</td><td>28/09/2024</td></tr><tr><td>4.</td><td>Scheduled Waste Training</td><td>02/10/2024</td></tr><tr><td colspan="3">Lanadron Estate</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>08/01/2024</td></tr><tr><td>3.</td><td>Chemical Spillage Training</td><td>22/08/2024</td></tr><tr><td>4.</td><td>Scheduled Waste Training</td><td>15/08/2024</td></tr><tr><td>5.</td><td>HCV & RTE Training</td><td>02/10/2024</td></tr></table>	No	Description	Date	Pengkalan Bukit Estate			1.	Briefing on Environment Policy	20/07/2024	2.	Triple Rinsing Training for Chemical Mixer	20/03/2024	3.	Awareness on HCV and RTE Species	28/09/2024	4.	Scheduled Waste Training	02/10/2024	Lanadron Estate			1.	Briefing on Environment Policy	08/01/2024	3.	Chemical Spillage Training	22/08/2024	4.	Scheduled Waste Training	15/08/2024	5.	HCV & RTE Training	02/10/2024	Complied
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4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	<div>The estates visited discussed the issues on environmental concern during Environmental, Safety and Health committee meeting conducted on quarterly basis. The agenda the meeting commonly on zero burning commitment, domestic waste management, chemical container management, status on scheduled waste disposal, and environment related matters and details of meeting conducted as table below:</div> <table><tr><td>Operating Unit</td><td>Date of latest meeting</td></tr><tr><td>Pengkalan Bukit Estate</td><td>02/07/2024</td></tr><tr><td>Lanadron Estate</td><td>13/09/2024</td></tr></table>	Operating Unit	Date of latest meeting	Pengkalan Bukit Estate	02/07/2024	Lanadron Estate	13/09/2024	Complied																											
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Criterion 4.5.2: Efficiency of energy use and use of renewable energy																																				

Criterion / Indicator		Assessment Findings				Compliance
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	The estate has established Energy Management Plan. Reviewed implementation of the plan as follows: Estates monitor their consumption of diesel including their transport contractor per tonne of FFB as table below:				Complied
		Estate	Pengkalan Bukit Estate	Lanadron Estate		
		Sept '23	1.57	1.67		
		Oct '23	1.48	1.63		
		Nov '23	1.58	2.26		
		Dec '23	1.46	1.57		
		Jan '24	1.95	1.55		
		Feb '24	2.14	2.20		
		Mar '24	1.40	2.40		
		Apr '24	1.41	2.27		
		May '24	0.98	1.39		
		June '24	1.21	1.85		
		July '24	1.47	1.60		
		Aug '24	1.13	1.39		
Sept '24	1.51	1.26				
Baseline values and trends for diesel usage within an appropriate timeframe has been established. Baseline value for year 2023/2024 is set at 1.51 litres/mt (based on average previous year). Plan to assess usage of diesel is available in Energy Management Plan dated 31/01/2024. Example of plan are as follow:						
Category	Types/Location	Action	Frequency			
Electricity	Worker's housing, office area	Worker's housing inspection to ensure no illegal wiring and	Weekly			

Criterion / Indicator		Assessment Findings				Compliance						
				installation of panel solar light if required.								
		Diesel	Tractor/ST Geo/Other machineries Usage	Plan activity of the tractor efficiently via muster chit.	Daily							
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The estimate for the direct usage of non-renewable energy for estate operations, including diesel, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the estate yearly budgets as table below: <table><tr><td>Operating Unit</td><td>Estimation of Diesel Usage (2024)</td></tr><tr><td>Pengkalan Bukit Estate</td><td>60,500.00</td></tr><tr><td>Lanadron Estate</td><td>78,500.00</td></tr></table>				Operating Unit	Estimation of Diesel Usage (2024)	Pengkalan Bukit Estate	60,500.00	Lanadron Estate	78,500.00	Complied
Operating Unit	Estimation of Diesel Usage (2024)											
Pengkalan Bukit Estate	60,500.00											
Lanadron Estate	78,500.00											
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	It was found that electricity generated from solar panel has been installed for lighting facility at Pengkalan Bukit estate’s nursery. This is to safeguard their oil palm seedlings. On the other hand, there is no usage of renewable energy at Lanadron Estate.				Complied						
Criterion 4.5.3: Waste management and disposal												
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Waste products and sources of pollution are identified and documented in the estate’s `Waste Management Action Plan FY2024 for all estates. The waste is categorized as follows: <table><tr><td>Source of waste</td><td>Category</td></tr><tr><td>Domestic Waste</td><td>Rubbish</td></tr><tr><td></td><td>Scrap metal</td></tr></table>				Source of waste	Category	Domestic Waste	Rubbish		Scrap metal	Complied
Source of waste	Category											
Domestic Waste	Rubbish											
	Scrap metal											

Criterion / Indicator		Assessment Findings			Compliance													
			Sewage – Housing Toilet & Office															
		Industrial Waste	Scrap Metal															
			Used Tyres															
			Scheduled Waste	Used lubricant container														
		Spent Hydraulic Oil (SW 306)																
		Rags, Plastic, papers contaminated with scheduled waste (SW410)																
		Disposed containers, bag and equipment contaminated with scheduled waste (SW409)																
		Used Batteries, Tyres and Tube																
		Recyclable Waste	Empty Pesticide Container															
			Empty Fruit Bunch															
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major compliance -</p>	<p>Sighted and verified waste management plan updated for 2024 for both estates as table below:</p> <table><tr><th>Category</th><th>Types</th><th>Action Plan</th></tr><tr><td rowspan="3">Domestic Waste</td><td>General Waste</td><td>To collect domestic waste three time a week</td></tr><tr><td>Scrap metal</td><td>To barricade the areas and arrange for disposal annually</td></tr><tr><td>Sewage – Housing Toilet & Office</td><td>Regular monitoring during hours weekly inspection and engagement with sewage contractor</td></tr><tr><td>Industrial Waste</td><td>Scrap Metal</td><td>Annual sales through regional tender</td></tr></table>			Category	Types	Action Plan	Domestic Waste	General Waste	To collect domestic waste three time a week	Scrap metal	To barricade the areas and arrange for disposal annually	Sewage – Housing Toilet & Office	Regular monitoring during hours weekly inspection and engagement with sewage contractor	Industrial Waste	Scrap Metal	Annual sales through regional tender	Complied
Category	Types	Action Plan																
Domestic Waste	General Waste	To collect domestic waste three time a week																
	Scrap metal	To barricade the areas and arrange for disposal annually																
	Sewage – Housing Toilet & Office	Regular monitoring during hours weekly inspection and engagement with sewage contractor																
Industrial Waste	Scrap Metal	Annual sales through regional tender																

Criterion / Indicator		Assessment Findings			Compliance
		<div>Scheduled Waste</div> <div>Used lubricant container</div> <div>Spent Hydraulic Oil (SW 306)</div> <div>Rags, Plastic, papers contaminated with scheduled waste (SW410)</div> <div>Disposed containers, bag and equipment contaminated with scheduled waste (SW409)</div> <div>Used Batteries, Tyres and Tube</div> <div>Recyclable Waste</div>	<div>Maintain inventory for SW storage; E-SWISS & record of disposal to contractor</div> <div>Collect and record amount of used oil Oil containers shall be labelled</div> <div>Collect and record amount of container. Disposed of items through registered purchaser</div> <div>Collect and record amount of container. Stored and used for storage of waste oil</div> <div>Trade in with interested supplier</div> <div>Labelling of re-use of empty chemical container for pre mixing activity.</div>		
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SDP Standard Operating Procedure Section VII-Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/GSD/HSE/0522/01 dated 2022.</p> <p>During site visit at schedule waste store, it was found the following compliance:</p>			Complied

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Criterion / Indicator		Assessment Findings	Compliance																								
		<ul style="list-style-type: none"> Scheduled wastes are stored at the designated area which is far away from area of employee's activities. Adequate signage has been put up clearly such as danger, and scheduled waste store. The scheduled waste store is cover with roofed. Floor of store are covered with concrete. Sticker labelling of scheduled waste generated are according to the Regulation 10 of Scheduled Waste Regulations 2005. <p>Details of scheduled waste disposed to registered contractor, PXXXXX FXXXX SdX BhX as table below:</p> <table> <tr> <th>Estate</th><th>Date</th><th>SW</th><th>Consignment No.</th></tr> <tr> <td rowspan="3">Pengkalan Bukit Estate</td><td>02/10/2024</td><td>SW 410</td><td>202410021210FYCR</td></tr> <tr> <td>01/10/2024</td><td>SW 305</td><td>20241001162KS3NA</td></tr> <tr> <td>31/07/2024</td><td>SW 409</td><td>2024073110Z19GKH</td></tr> <tr> <td rowspan="3">Lanadron Estate</td><td>01/10/2024</td><td>SW 409</td><td>2024100114MZF5Y6</td></tr> <tr> <td></td><td>SW 410</td><td>2024100114QF0NUS</td></tr> <tr> <td>30/07/2024</td><td>SW 409</td><td>2024073016TFB9DH</td></tr> </table>	Estate	Date	SW	Consignment No.	Pengkalan Bukit Estate	02/10/2024	SW 410	202410021210FYCR	01/10/2024	SW 305	20241001162KS3NA	31/07/2024	SW 409	2024073110Z19GKH	Lanadron Estate	01/10/2024	SW 409	2024100114MZF5Y6		SW 410	2024100114QF0NUS	30/07/2024	SW 409	2024073016TFB9DH	
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	30/07/2024	SW 409	2024073016TFB9DH																								
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>It was verified that all empty pesticides container in the estates were triple rinsed and punctured. Subsequently, these containers are treated as non-scheduled waste after the triple rinsing and puncturing process. The empty containers then used for chemical spraying as water container and will be disposed to registered contractor; SX SXXXX TXXXXXXXX Enterprise and disposal was recorded as table below:</p> <table> <tr> <th>Estate</th><th>Date</th><th>Weight</th><th>Ticket No.</th></tr> <tr> <td>Pengkalan Bukit Estate</td><td>24/07/2024</td><td>24 units</td><td>2588 (Main Div. & Pagoh Div.</td></tr> </table>	Estate	Date	Weight	Ticket No.	Pengkalan Bukit Estate	24/07/2024	24 units	2588 (Main Div. & Pagoh Div.	Complied																
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Criterion / Indicator		Assessment Findings				Compliance									
			19/06/2024	121 units	2572 (Main Div. & Pagoh Div.)										
		Lanadron Estate	09/06/2024	107 units	2571										
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The management of domestic waste was concluded in table below: <table><tr><td>Estate</td><td>Contractor</td><td>Disposal Site</td></tr><tr><td>Pengkalan Bukit Estate</td><td>MXXX Enterprise</td><td>Municipal Council landfill</td></tr><tr><td>Lanadron Estate</td><td>MXXX Enterprise</td><td>Municipal Council landfill</td></tr></table>				Estate	Contractor	Disposal Site	Pengkalan Bukit Estate	MXXX Enterprise	Municipal Council landfill	Lanadron Estate	MXXX Enterprise	Municipal Council landfill	Complied
Estate	Contractor	Disposal Site													
Pengkalan Bukit Estate	MXXX Enterprise	Municipal Council landfill													
Lanadron Estate	MXXX Enterprise	Municipal Council landfill													
Criterion 4.5.4: Reduction of pollution and emission															
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	An assessment of all polluting activities has been conducted by the estates, including greenhouse gas emissions and scheduled wastes. Pollutant activities has been identified in the environment aspect impact analysis under documents entitled Environmental Impact Evaluation Form which recently updated on 02/08/2024. In addition, assessment of the pollution activities also was conducted in the following documents: <ul style="list-style-type: none">Pollution Prevention PlanWaste Management Action PlanEnergy Management PlanEnvironmental Risk Management All the above has outlined the sources of pollutions, category of pollution and mitigation plan.				Complied									

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Criterion / Indicator		Assessment Findings	Compliance
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	<p>An action plan to reduce identified significant pollutants and emission has been established and available during the audit for verification. This has been verified in the document entitled Pollution Prevention Plan and Waste Management Plan, dated 31/01/2024.</p> <p>Action plan for the identified pollution source is currently being implemented as per in the above document. Among example of implementation of the action plan documented are:</p> <ul style="list-style-type: none"> • Site inspection confirms that scheduled waste is managed according to the plan. While visiting, sighted scheduled waste of SW409 and SW 410 were assembled before disposal to e approved contractor, PXXXXX FXXXX SdX BhX. Latest disposal was on 02/10/2024 (Pengkalan Bukit Estate), and 01/10/2024 (Lanadron Estate)) based on reviewed consignment note as evident of disposal schedule waste generated by the company. • Maintenance programme for estate vehicle was recorded in the workshop notice board. • No illegal wiring at the labour quarters as verified during site visit. • EFB application at immature and mature field as verified during field visit and EFB application record book. • Domestic waste was disposed at municipal council landfill at frequency 2/3 times per week. 	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	Estate management had established its Water Management Plan for the Financial Year 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods.	Complied

Criterion / Indicator	Assessment Findings	Compliance																																							
<p>a. Assessment of water usage and sources of supply.</p> <p>b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.</p> <p>c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>	<p>a. The assessment of water usage was available and updated monthly. For Pengkalan Bukit Estate, it was indicated that water source for domestic purpose were taken from indigenous water catchment pond and treated at estate's water treatment plant before distributed to housing area. While Lanadron Estate's water usage sourced by government agency called SXXXXXX AXX JXXXX (SAJ), Water usage, as recorded below, is tabulated in meter cubic per metric ton of Fresh Fruit Bunches (m3/FFB mt):</p> <table border="1" data-bbox="1093 699 1886 1136"> <thead> <tr> <th>Month</th><th>Pengkalan Bukit Estate</th><th>Lanadron Estate</th></tr> </thead> <tbody> <tr><td>Sept '23</td><td>1.49</td><td>1.16</td></tr> <tr><td>Oct '23</td><td>1.252</td><td>1.09</td></tr> <tr><td>Nov '23</td><td>0.90</td><td>1.06</td></tr> <tr><td>Dec '23</td><td>1.20</td><td>1.06</td></tr> <tr><td>Jan '24</td><td>1.18</td><td>1.26</td></tr> <tr><td>Feb '24</td><td>1.00</td><td>1.59</td></tr> <tr><td>Mar '24</td><td>1.07</td><td>1.59</td></tr> <tr><td>Apr '24</td><td>1.06</td><td>1.57</td></tr> <tr><td>May '24</td><td>1.17</td><td>0.85</td></tr> <tr><td>June '24</td><td>1.38</td><td>0.99</td></tr> <tr><td>July '24</td><td>1.7</td><td>0.80</td></tr> <tr><td>Aug '24</td><td>1.72</td><td>0.92</td></tr> </tbody> </table> <p>b. No natural waterways within Pengkalan Bukit Estate as verified during site visit. It has been confirmed that along the boundary of Lanadron Estate, the gazetted river, Sungai Muar, runs adjacent to the estate's compound. Water analysis has been conducted regularly at 3 sampling points every 3 months and the results for latest analysis on 05/08/2024 (Pengkalan Bukit Estate) and 11/06/2024 (Lanadron Estate) were observed as table below:</p>	Month	Pengkalan Bukit Estate	Lanadron Estate	Sept '23	1.49	1.16	Oct '23	1.252	1.09	Nov '23	0.90	1.06	Dec '23	1.20	1.06	Jan '24	1.18	1.26	Feb '24	1.00	1.59	Mar '24	1.07	1.59	Apr '24	1.06	1.57	May '24	1.17	0.85	June '24	1.38	0.99	July '24	1.7	0.80	Aug '24	1.72	0.92	
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Criterion / Indicator		Assessment Findings					Compliance
		Sampling Point	Parameters	Result			
				Raw Water	After Treatment	End-User Water	
		Pengkalan Bukit Estate (Main Division)	pH	7.01	7.46	7.16	
			Turbidity (NTU)	1.7	2.0	1.8	
			Total Dissolved Solids	80	88	100	
			Chloride	23	23	23	
		<p>c. As confirmed during site visit, estates utilize water recycling practices. Water from the sump at the premix area is reused for chemical mixing, while rainwater is recycled for washing tractors and machinery. These measures are implemented to optimize water and nutrient usage, thereby reducing wastage.</p> <p>d. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in Sime Darby Plantation dated April 2014). The estate consistently adheres to the practice of avoiding chemical activities near the identified buffer zone along Sungai Muar (Lanadron Estate). This was confirmed through interviews with sampled workers conducted during the audit.</p> <p>e. There were no issues on removal natural vegetation in riparian areas as verified during the field visit. If any issues occurred, investigation will be conducted as per River Reserve Management (Management of River Reserve in Sime Darby Plantation dated April 2014).</p>					

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Criterion / Indicator		Assessment Findings	Compliance														
		f. No bore well is being use for water supply. Water sources are coming from water catchment pond which classified as HCV 4 area.															
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	No construction of bunds/ weirs and dams has been identified. This has been clarified by the estate personnel during the assessment and verified during the field visit.	Complied														
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	Water harvesting practices such as silt pits, roadside drains and good ground cover has been implemented and well maintained by the estate management. This has been verified during site visit. It was also verified as a part of the common practices introduced within the SDG Group Agriculture Procedures.	Complied														
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value																	
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. - Major compliance -	<p>Verification during audit via site visit, documents review and interview session with management found that there is no new planting activity affecting present HCV and primary forest.</p> <p>Hence the current HCV assessment of the estates remains valid which titled HCV Re-assessment Report for SOU 19 and SOU 20, Version 2.0, Aug 2016. Common wildlife found during the assessment were documented in HCV assessment. Methodology is through site observation, interviews, stakeholders' consultation, and desktop review on available secondary data. Sighted the identification of HCV hotspot as below:</p> <table border="1"> <thead> <tr> <th>Estate</th><th>HCV Area</th><th>Hectare</th><th>HCV Type</th></tr> </thead> <tbody> <tr> <td rowspan="2">Pengkalan Bukit Estate</td><td>Water catchment</td><td>1.64</td><td rowspan="2">HCV 4</td></tr> <tr> <td>Water catchment</td><td>1.23</td></tr> <tr> <td>Lanadron Estate</td><td>River Reserve (Sg Muar)</td><td>19.41</td><td>HCV 4</td></tr> </tbody> </table>	Estate	HCV Area	Hectare	HCV Type	Pengkalan Bukit Estate	Water catchment	1.64	HCV 4	Water catchment	1.23	Lanadron Estate	River Reserve (Sg Muar)	19.41	HCV 4	Complied
Estate	HCV Area	Hectare	HCV Type														
Pengkalan Bukit Estate	Water catchment	1.64	HCV 4														
	Water catchment	1.23															
Lanadron Estate	River Reserve (Sg Muar)	19.41	HCV 4														

Criterion / Indicator		Assessment Findings	Compliance
		<p>The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas e.g., bund along the stretches of river/straits which passes bordering through the estates had been identified and being monitored. Sighted monitoring of HCV and Conservation Area Record which updated monthly by person in charge. Observation regards to sign of encroachment/trespassing, wildlife sightings and pollution/erosion issues were recorded accordingly. Among wildlife sightings recorded were snake, wild boar, owl, species of birds, long tailed squirrel and crane.</p>	
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <ol style="list-style-type: none"> Ensuring that any legal requirements relating to the protection of the species are met. Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. <p>- Major compliance -</p>	<p>According to HCV Re-assessment Report for SOU 19 and SOU 20, Version 2.0, Aug 2016, there is no RTE at all estates except for reported presence of Birds, mammals, reptiles, insect (least concern category). The management and monitoring plan for HCV areas was established and reviewed annually. It was noted that there were displays of signage made during site visit at area of HCV.</p> <ul style="list-style-type: none"> No fishing, no manuring / no spraying No spraying/ no hunting / no swimming No open burning <p>The estates had established an HCV action plan for FY2024 such as:</p> <ul style="list-style-type: none"> To keep maintain buffer zone market with white paint To cover any bare soil with planting of vetiver grasses, groundcovers, to reduce soil erosion. To conduct buffer zone training to all employees especially sprayers, contractors, suppliers, and neighbor informing that encroachment and hunting are not allowed. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Continuously monitoring and record of tracking for any wildlife encounter 	
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>All estates have established HCV Management Plan base on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> The estate continuously provided training on HCV and RTE to the workers to ensure the satisfactory understanding. Reviewed the training records conducted on for all estates accordingly. The estate conducted monitoring on HCV area on monthly basis. The monitoring focusing on encroachment/ sign of trespassing, wildlife issues/ conflicts/ Sightings, Pollution/ erosion issues and others. Reviewed the HCV area monitoring records dated 01/10/2024. However, during site visit at water catchment pond at P08C at Pagoh Div. Pengkalan Bukit Estate, the condition of the HCV area was inconsistent with the HCV monitoring record, dated 01/10/2024 in terms of boundary maintenance. Estate could strengthen HCV monitoring system by improving parameter of field data to ensure better protection of its High Conservation Value areas. Hence, Opportunity if Improvement (OFI) is raised. The riparian buffer zone was demarcated with white colour at the palm trunks. No evidence of chemical application sighted at the area. Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been installed at the each identified buffer zone area. Noted during interview with the sample of workers, the understanding on prohibition of activities in the buffer zone area if satisfactory. 	OFI
Criterion 4.5.7: Zero burning practices			

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Criterion / Indicator		Assessment Findings	Compliance
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	SD Guthrie Berhad (SDGB) has established a Group Sustainability & Quality Policy Statement as part of the company's commitment towards implementation of zero burning practices. This policy is guided by commitments spelt out in the company's Responsible Agriculture Charter (RAC). Under section 3.2.5 of documents entitled Responsible Agriculture Charter (RAC) stated that 'zero use of fire for land preparation and establish effective monitoring and prevention as well as proactive firefighting measures within a reasonable radius beyond our operational boundaries. Based on records review during the audit, the palm trunks will be felled and shredded to ensure implementation of zero burning practice during land preparation for replanting.	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	Not applicable as no special application is made for areas where risk of disease spread as to date.	N/A
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Not applicable as no application for controlled burning is made as to date.	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	During site visit at completed replanting activities at P2024A at Pengkalan Bukit Estate, it was observed that method of the replanting is felled, chipped and shredded. This is aligned with company's Responsible Agriculture Charter (RAC). There is not replanting activity at Lanadron Estate.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>Standard Operating Procedures (SOPs) for the estates are developed and available. Generally, SD Guthrie Berhad (SDGB) (formerly known as Sime Darby Plantation Sdn Bhd) has formulated Agricultural reference Manual, Sustainability Plantation Management System and EQMS (Estate Quality Management System) for operation guidance to all their estates. Among critical SOP for as listed below:</p> <ul style="list-style-type: none"> • Health, Safety & Environment Management System (HSEMS) Manual, Doc No. UM/HSE/MS/01, Edition 2021 • Safe Harvesting Procedure, Doc. No. UM/HSE/OCP/02, Edition 2021 • Personal Protective Equipment (PPE), Doc. No. UM/HSE/OCP/03, Edition 2021 • Chemical Safety Management, Doc. No. UM/HSE/OCP/04, Edition 2021 • OSH Risk Management Procedure, UM/HSE/SP/01, Edition 2021 • Incidents, Accidents and Non-Compliance Management Procedures, Doc. No. UM/HSE/SP/03, Edition 2022 • Managing Occupational Safety and Health (Noise Exposure) Regulation 2019 Compliance, Doc. No. UM/HSE/SP/06 	Complied
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of	SD Guthrie Berhad (SDGB) has established Group Sustainability & Quality Policy Statement followed by commitment under SDP Responsible Agriculture Charter (RAC) Rev.:02 on year 2020. The revise charter describes company commitment as sighted in section 3.1 of Protect and conserve biodiversity and ecosystems. Which in subsection	Complied

Criterion / Indicator		Assessment Findings	Compliance
	either soil, nutrients or chemicals. - Major compliance -	3.1.2, SDG enhanced on their commitment on managing of erosion by protecting of steep slopes and river reserves within their own operations and promoting restoration programs. Observations and site visit indicated that implementation to minimize and control soil erosion was conducted effectively. These measures included proper stacking of fronds, application of Empty Fruit Bunches (EFB), avoiding blanket spraying, constructing terraces, maintaining roads, and preserving soft vegetation in interlines. Additionally, cover crops were planted both in replanted areas and mature sections of the estates. Management also introduced legume cover crops as a cover crop along certain slope.	
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Visual identification has been established for each field and divided into division and blocks. Each block is named by visual identification (field marker) erected for reference. Observed during site visit, field number are marked on the palm and signboards such as P022A and P08C (Pengkalan Bukit Estate) which consists of details such as planting materials, hectareage and stand per hectare.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Business planning to ensure long-term economic and financial viability was evident. The annual budgets for the period 2024 to 2028 were sighted. The budget provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO/MSPO compliance etc. <ul style="list-style-type: none"> The budgets included projections on yield/ha, and total cost of production per MT & per ha. CAPEX - capital expenditure mainly for buildings, furniture, and others asset related expenses. 	Complied

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Criterion / Indicator		Assessment Findings						Compliance
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	SD Guthrie Berhad (SDGB) has adopted Group Sustainability & Quality Policy Statement followed by commitment under SDP Responsible Agriculture Charter (RAC) Rev.:02 on year 2020. Replanting program has been advanced planned for budget proposal and cost monitoring purpose. Long term replanting program for five years ahead was tabulated as below:						Complied
		Estate	2024	2025	2026	2027	2028	
		Pengkalan Bukit Estate	92.53	77.21	223.42	161.54	133.38	
		Lanadron Estate	-	114.69	100.75	74.83	-	
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	Sighted and verified Business Management Plan, alternatively referred to as the Budget OPEX for 2024 until 2028, included the following particulars for all estates: <ul style="list-style-type: none">Review on the budget provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, administration cost, certifications compliance etc.In addition, the budgets included projections on yield/ha, and total cost of production per MT & per ha.Based on the interviews, estates performance is monitored on monthly and annually basis and well established in P/L report.						Complied
4.6.2.4	The management plan shall be effectively implemented, and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented, and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report. All the report had been reviewed during the audit for verification. Any variation if significant from the budgeted						Complied

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Criterion / Indicator		Assessment Findings	Compliance
		amount is justified with reasons in the Monthly progress Report and Monthly Accounts Reports.	
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	<u>Pengkalan Bukit Estate</u> Sighted and verified Letter of Offer and Acceptance for supply transport for transporting EFB and application of EFB at replanting area at Pengkalan Bukit Estate for KXX SXXX LXX TXXXXXXXX Sdn Bhd with validity until 31/12/2024. Both parties have signed the agreement accordingly. <u>Lanadron Estate</u> Sighted and verified Letter of Offer and Acceptance for Dumping rubbish collection at all areas including line sites, bungalows, general buildings, schools and temples with validity until 31/12/2024. Both parties have signed the agreement accordingly.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	SDPB implemented a pricing mechanism in accordance with the contract agreements with contractors. Upon reviewing the contract agreement, the pricing for job tasks was identified, and payment terms for contract work were clearly outlined. During stakeholder interview session, there is no concern regarding payment were raised by contractors.	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.	<u>Pengkalan Bukit Estate</u>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>- Major compliance -</p>	<p>The estate management has conducted the briefing for MSPO requirement on the contractor Mxxx Enxxxxxxx during stakeholder meeting that was conducted on 12/09/2024.</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor needs to follow MSPO guideline in accordance with the SD Guthrie Berhad (SDGB). In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> • All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. • Vendor Code of Business Conduct (COBC) • The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary. <p><u>Lanadron Estate</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor. Details of the briefing is such as follows:</p> <p>Title: Refresher briefing on RSPO/MSPO, SD Guthrie Policy Towards Contractor</p> <p>Date: 02/08/2024</p> <p>Venue: Meeting Room, Lanadron Estate</p> <p>Verify the attendance list and photos is available as per audit. The contractor needs to follow MSPO guideline in accordance with the Sime</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> • All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. • Vendor Code of Business Conduct (COBC) • The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary. 	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p><u>Pengkalan Bukit Estate</u></p> <p>Contract agreement is available as per sample in Pengkalan Bukit Estate is such as following:</p> <ol style="list-style-type: none"> 1. The contract agreement between Pengkalan Bukit Estate and XXXX Enterprise, dated 01/01/2024, is available for audit. However, upon review, it was found that the job scope specified in the agreement was to provide transport for moving EFB from the mill to Ladang Pengkalan Bukit. This contradicts the actual work performed at the estate, which involved rubbish collection. Further trail found that it was isolated typing error and other information such as payment term, job scope and contract information are still accurate. Hence The estate could improve the contract review process and prevent contract information discrepancies. Thus, OFI is raised. 2. XXX XXX XXXXXX Sdn Bhd (Transportation of FFB) with validity from 01/01/2024 until 31/12/2024. Sighted the agreement of Letter of Extension dated 20/03/2024 is available and was signed by both parties on 27/03/2024. 	OFI

Criterion / Indicator		Assessment Findings	Compliance
		<u>Lanadron Estate</u> Contract agreement is available as per sample in Lanadron Estate is such as following: 1. XXX XXXX XXXXXXXX Sdn Bhd (Transportation of FFB) with validity from 01/04/2024 until 31/12/2024. Sighted the agreement of Letter of Extension dated 20/03/2024 is available and was signed by both parties on 28/03/2024.	
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	<u>All sample estate</u> All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	<u>All sample estate</u> All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.	Complied
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A

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4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development.	There is no development of new planting at estate. Hence, this indicator is not applicable.	N/A

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MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General principles for Palm Oil Mill

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	SD Guthrie Berhad (SDGB) has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The implementation of MSPO has been incorporated in the policy.	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	SD Guthrie Berhad (SDGB) has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. The policy covers commitment to: <ul style="list-style-type: none"> • Promoting good governance and transparency • Contributing to a better society • Minimizing environmental harm • Delivering sustainability quality. The policy is guided by three main documents i.e.: <ul style="list-style-type: none"> • Responsible Agriculture Charter • Human Rights Charter 	Complied
Criterion 4.1.2 – Internal Audit			

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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	SD Guthrie Berhad (SDGB) has implemented internal audit procedure outlined in the SD Guthrie Berhad (SDGB), specifically detailed in the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. MSPO Internal Audit was conducted on 07/08/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	SD Guthrie Berhad (SDGB) has established internal audit procedures documented in Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024 MSPO Internal Audit was conducted on 07/08/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 10 Major and 0 Minor Non-Conformities regarding MSPO Standard. The root cause, correction, corrective action plan and status was available and documented in the document of Sustainability Certification Online Tracking System (SCOTS).	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit findings were duly recorded and presented for management review. Mill promptly addressed all findings within the designated timeframe, serving as tangible proof of their responsiveness. The MSPO Internal Audit was conducted on 07/08/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for management review.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.</p> <p>- Major compliance -</p>	<p>The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 07/08/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>SD Guthrie Berhad (SDGB) has established SOP for Management Review Guidelines dated March 2024. Based on the SOP established, the frequency for management review needs to be carried out at least once a year. – Management Review Meeting conducted on 02/09/2024 at Pagoh POM Meeting Room. The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> 1. Introduction by Chairman 2. Results of internal audits covering RSPO MSPO 3. Customer feedbacks 4. Process performance and product conformity 5. Status of preventive and corrective action 6. Follow up action from previous Management Review 7. Changes that could affect the management system 8. Recommendation for improvement 9. Complaints and grievances 10. Improvement of the effectiveness of the management system and process 11. Resource needs 	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	<p>The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.</p> <p>- Major compliance -</p>	<p>The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. Continuous improvement plan is such as:</p> <ol style="list-style-type: none"> 1. Waste reduction – to maintain oil trap as to prevent oil spillage and to provide proper spill kit 2. Waste management – to monitor septic tank during housing inspection or from complaint by residence and engage with licensed contractor for sewage management 3. Social/people – continuous repairing job for mill workers and quarters 4. Social/people – Distribute 14 – unit meat safe and 5 – unit metal cabinet to workers housing. 	Complied
4.1.4.2	<p>The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.</p> <p>- Major compliance -</p>	<p>Upon the confirmation of any new projects. Employees receive comprehensive briefings on new developments, fostering a foundational understanding, during the weekly briefings. The management team, in turn, is kept abreast of such developments through dedicated discussions during the monthly management meetings.</p> <p>Moreover, the dissemination of pertinent information is facilitated by the Regional Chief Executive Officer (RCEO) and Regional General Manager (RGM) during the monthly Managers meetings and through official email channels.</p> <p>In a commitment to ongoing enhancement, the management consistently engages in the rigorous review of estate performance and</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		work methodologies. This persistent evaluation is geared towards fostering continual improvement, with the aim of achieving superior results.	
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	SD Guthrie Berhad (SDGB) has adopted Communication Procedure for both Internal and External Stakeholders. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 20/09/2024 at estate's meeting room.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	It was noted that management documents related to sustainability available at mill during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website at www.sdguthrie.com On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Mill Manager holds the responsibility for managing all communication and requests for documentation that may be made available to the public or stakeholders.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			

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Criterion / Indicator		Assessment Findings	Compliance
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	SD Guthrie Berhad (SDGB) has established the Standard Operation Procedure for External Communication, specifically detailed in Appendix 5.5.3.2, version 1, dated 1/4/2008. This manual serves as a framework to systematically and effectively communicate with external interested parties regarding the estate's performance. As outlined in this procedure, the timeframe for external communication involves providing feedback within two weeks from the date of receipt for communications requiring direct feedback. For communications necessitating investigation, feedback is committed to being provided within one week of the completion of the investigative process. This structured approach ensures timely and transparent communication with external stakeholders, reflecting the company's commitment to responsiveness and accountability.	Complied
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	The Mill Manager has officially appointed the Assistant Manager, Mrs. Siti Sabihah Binti Harun, appointed on 01/06/2024. This appointed individual will serve as the Person in Charge (PIC) for social issues, which includes actively in investigating any social issue, to keep the complaint record, to give counseling to workers, and give training regarding social compliance.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	A documented list of stakeholders for the year 2024 has been observed. This list was subsequently updated on 01/10/2024. Notably, the most recent meeting with stakeholders transpired on 12/09/2024, underscoring the ongoing engagement and communication with relevant parties.	Complied
Criterion 4.2.3 – Traceability			

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Criterion / Indicator		Assessment Findings	Compliance												
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance -	SD Guthrie Berhad (SDGB) formerly has adopted SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS. The objective of the procedure is to provide guideline for mill to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB).	Complied												
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	<div>The procedure requires validation of certificate of supplying estate and identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. Reviewed the records of sample FFB received as following:</div> <table><tr><td>TXX HXX Sdn Bhd</td><td>KXX SXXX Transporter</td></tr><tr><td>Weighbridge ticket no.: 19494</td><td>Weighbridge ticket no.: 194081</td></tr><tr><td>Product ID: FFB B CROP</td><td>Product ID: FFB B CROP</td></tr><tr><td>Delivery date: 05/10/2024</td><td>Delivery date: 02/10/2024</td></tr><tr><td>D.O. no.: 1393</td><td>D.O. no.: 8331</td></tr><tr><td>Nett weight: 38,460 kg</td><td>Nett weight: 17,940 kg</td></tr></table>	TXX HXX Sdn Bhd	KXX SXXX Transporter	Weighbridge ticket no.: 19494	Weighbridge ticket no.: 194081	Product ID: FFB B CROP	Product ID: FFB B CROP	Delivery date: 05/10/2024	Delivery date: 02/10/2024	D.O. no.: 1393	D.O. no.: 8331	Nett weight: 38,460 kg	Nett weight: 17,940 kg	Complied
TXX HXX Sdn Bhd	KXX SXXX Transporter														
Weighbridge ticket no.: 19494	Weighbridge ticket no.: 194081														
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D.O. no.: 1393	D.O. no.: 8331														
Nett weight: 38,460 kg	Nett weight: 17,940 kg														
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	<div>The Mill Manager has appointed the Assistant Mill Manager; Ms. SXXX SXXXXXX BXXXX HXXXX as Person Responsible for SCCS as per letter of Appointment as RSPO /MSPO/SCCS Representative; Date: 01/06/2024. PIC responsibility includes the following:</div> <div><ul style="list-style-type: none">- Assisting implementation of Supply Chain Certification System- Other related issues on SCCS</div>	Complied												
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Records of storage, sales, delivery and transportation of CPO & PK maintained based on the documented procedure for traceability i.e. Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-	Complied												

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Criterion / Indicator		Assessment Findings	Compliance				
		<p>01/SCCS. The procedure requires validation of certificate of supplying estates.</p> <p>The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System.</p> <p>The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report.</p> <p>For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. No MSPO certified products were sold since last audit. Sample of dispatch notes as table above.</p> <table><tr><th>CPO Buyer</th><th>PK Buyer</th></tr><tr><td>Customer: SX GXXXXXX IXXXXXXXXXXXXX PXXX KXXXXX Sdn Bhd Despatch Ticket: 167273 Date: 01/08/2024 Nett Weight: 42,430 kg Procedure No: 179580 Contract No.: S/PSD/2408/CPO0023AL</td><td>Customer: PXXX OXX MXXX Sdn Bhd Despatch Ticket: 016023 Date: 26/09/2024 Nett Weight: 43,300 kg Contract No.: S/PSD/2409/PK0048</td></tr></table>	CPO Buyer	PK Buyer	Customer: SX GXXXXXX IXXXXXXXXXXXXX PXXX KXXXXX Sdn Bhd Despatch Ticket: 167273 Date: 01/08/2024 Nett Weight: 42,430 kg Procedure No: 179580 Contract No.: S/PSD/2408/CPO0023AL	Customer: PXXX OXX MXXX Sdn Bhd Despatch Ticket: 016023 Date: 26/09/2024 Nett Weight: 43,300 kg Contract No.: S/PSD/2409/PK0048	
CPO Buyer	PK Buyer						
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4.3 Principle 3: Compliance to legal requirements							
Criterion 4.3.1 – Regulatory requirements							
4.3.1.1	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -	The management diligently monitored compliance with permits and licenses, with oversight from both the operating units and the sustainability team. They ensured that all necessary licenses and permits were obtained and renewed in accordance with legal	Complied				

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Criterion / Indicator		Assessment Findings	Compliance																																																																		
		<p>requirements, meticulously documenting these actions in the file system. Sighted the evidence:</p> <p>Details information on the license & permit with validity:</p> <table><tr><td>License / Permit</td><td>Reference</td><td>Validity Date</td></tr><tr><td>MPOB License</td><td>565809104000</td><td>31/10/2025</td></tr><tr><td>Abstraction Water</td><td>08/A/MUAR/020</td><td>31/12/2024</td></tr><tr><td>DOE License</td><td>006387</td><td>30/06/2025</td></tr><tr><td>Weighbridge 1</td><td>D228763</td><td>03/09/2025</td></tr><tr><td>Weighbridge 2</td><td>D228764</td><td>03/09/2025</td></tr><tr><td>Air Receiver</td><td>JH PMT 20167</td><td>15/02/2025</td></tr><tr><td>Air Compressor</td><td>JH PMT 16778</td><td>15/02/2025</td></tr><tr><td>Sterilizer 1</td><td>JH PMT 20180</td><td>15/02/2025</td></tr><tr><td>Sterilizer 2</td><td>JH PMT 20182</td><td>15/02/2025</td></tr><tr><td>Boiler</td><td>JH PMD 1426</td><td>15/02/2025</td></tr></table> <p>Details information on the competency license with registered:</p> <table><tr><td>License / Permit</td><td>Reference</td><td>Register Date</td></tr><tr><td>Steam Engineer</td><td>JKKP/2024/JS01/61</td><td>27/03/2024</td></tr><tr><td>Steam Engineer</td><td>JKKP/2022/JS02/21</td><td>13/11/2022</td></tr><tr><td>Boilerman</td><td>J66/99</td><td>17/09/1999</td></tr><tr><td>Boilerman</td><td>J28/08</td><td>27/03/2008</td></tr><tr><td>Engine Driver</td><td>J70/08</td><td>10/06/2008</td></tr><tr><td>Engine Driver</td><td>JH/23/EIS/02/00473</td><td>05/04/2023</td></tr><tr><td>Chargeman</td><td>023953</td><td>26/06/1996</td></tr><tr><td>First Aider</td><td>900624015723</td><td>11/01/2023</td></tr><tr><td>First Aider</td><td>920603016581</td><td>11/01/2023</td></tr><tr><td>FFB Grader</td><td>068815</td><td>17/01/2024</td></tr></table>	License / Permit	Reference	Validity Date	MPOB License	565809104000	31/10/2025	Abstraction Water	08/A/MUAR/020	31/12/2024	DOE License	006387	30/06/2025	Weighbridge 1	D228763	03/09/2025	Weighbridge 2	D228764	03/09/2025	Air Receiver	JH PMT 20167	15/02/2025	Air Compressor	JH PMT 16778	15/02/2025	Sterilizer 1	JH PMT 20180	15/02/2025	Sterilizer 2	JH PMT 20182	15/02/2025	Boiler	JH PMD 1426	15/02/2025	License / Permit	Reference	Register Date	Steam Engineer	JKKP/2024/JS01/61	27/03/2024	Steam Engineer	JKKP/2022/JS02/21	13/11/2022	Boilerman	J66/99	17/09/1999	Boilerman	J28/08	27/03/2008	Engine Driver	J70/08	10/06/2008	Engine Driver	JH/23/EIS/02/00473	05/04/2023	Chargeman	023953	26/06/1996	First Aider	900624015723	11/01/2023	First Aider	920603016581	11/01/2023	FFB Grader	068815	17/01/2024	
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Criterion / Indicator		Assessment Findings			Compliance								
		FFB Grader	068888	17/01/2024									
		AESP	NW-SRO-AE-8129	12/10/2022									
		AESP	NW-SRO-AE-8119	12/10/2022									
		AGT	AGT265508-22	17/08/2022									
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	The management has established the list of legal register. It was observed the list are updated when any new amendment or any new regulation. The list is listed the Act, Regulation and Industrial code of practice. Legal Requirement Register being updated. Sighted the evidence: Details information on List of Legal Register: <table><tr><td>Document</td><td>Legal Other Requirement Register</td></tr><tr><td>Date</td><td>01/09/2024</td></tr><tr><td>Status</td><td>Legal register was updated</td></tr><tr><td>Update</td><td>Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024</td></tr></table>			Document	Legal Other Requirement Register	Date	01/09/2024	Status	Legal register was updated	Update	Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024	Complied
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4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	The management has established the list of legal register. It was observed the list are updated when any new amendment or any new regulation. The list is listed the Act, Regulation and Industrial code of practice. Legal Requirement Register being updated. Sighted the evidence: Details information on List of Legal Register: <table><tr><td>Document</td><td>Legal Other Requirement Register</td></tr><tr><td>Date</td><td>01/09/2024</td></tr><tr><td>Status</td><td>Legal register was updated</td></tr></table>			Document	Legal Other Requirement Register	Date	01/09/2024	Status	Legal register was updated	Complied		
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Criterion / Indicator		Assessment Findings		Compliance										
		Update	Income Tax Amendment Act 2024 Personal Data Protection Amendment Act 2024 Employee Social Security Amendment Act 2024 Employment Insurance System Amendment Act 2024											
4.3.1.4	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements. - Minor compliance -	The management has appointed a Person In-Charge for overseeing Legal Compliance requirements, tasked with the responsibilities of monitoring and keeping permits and licenses up to date, as well as staying informed about any changes in laws and regulations. Details information on the appointment letter of PIC Legal: <table><tr><td>Document</td><td>Appointment Letter</td></tr><tr><td>Date</td><td>01/07/2024</td></tr><tr><td>PIC</td><td>Assistant Manager</td></tr></table>		Document	Appointment Letter	Date	01/07/2024	PIC	Assistant Manager	Complied				
Document	Appointment Letter													
Date	01/07/2024													
PIC	Assistant Manager													
Criterion 4.3.2 – Lands use rights														
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	The management has ensured all operation in estate not diminish the land use rights. It has been verified during interview session with stakeholder. The management also provided the legal ownership of land title during audit. Sighted the evidence: The mill located in the Pagoh Estate. Hence, the land title is under Pagoh Estate Area of statement of mill is developed with 8.86 Ha Detail information on sample of Land Title (Main Division) <table><tr><td>Document</td><td>Geran</td></tr><tr><td>No HakMilik</td><td>XXXXX</td></tr><tr><td>No Lot</td><td>Lot 2159</td></tr><tr><td>Daerah</td><td>Muar</td></tr><tr><td>Mukim</td><td>Jalan Bakri</td></tr></table>		Document	Geran	No HakMilik	XXXXX	No Lot	Lot 2159	Daerah	Muar	Mukim	Jalan Bakri	Complied
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Criterion / Indicator		Assessment Findings		Compliance																
		Luas Lot	1,039.2327 Ha																	
		Syarat Nyata	Tiada																	
		Ketuanpunyaan	Sime Darby Plantation Sdn Bhd																	
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	The management has ensured all operation in estate not diminish the land use rights. It has been verified during interview session with stakeholder. The management also provided the legal ownership of land title during audit. Sighted the evidence: The mill located in the Pagoh Estate. Hence, the land title is under Pagoh Estate Area of statement of mill is developed with 8.86 Ha. Detail information on sample of Land Title (Main Division) <table><tr><td>Document</td><td>Geran</td></tr><tr><td>No HakMilik</td><td>XXXXX</td></tr><tr><td>No Lot</td><td>Lot 2159</td></tr><tr><td>Daerah</td><td>Muar</td></tr><tr><td>Mukim</td><td>Jalan Bakri</td></tr><tr><td>Luas Lot</td><td>1039.2327 Ha</td></tr><tr><td>Syarat Nyata</td><td>Tiada</td></tr><tr><td>Ketuanpunyaan</td><td>Sime Darby Plantation Sdn Bhd</td></tr></table>		Document	Geran	No HakMilik	XXXXX	No Lot	Lot 2159	Daerah	Muar	Mukim	Jalan Bakri	Luas Lot	1039.2327 Ha	Syarat Nyata	Tiada	Ketuanpunyaan	Sime Darby Plantation Sdn Bhd	Complied
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Ketuanpunyaan	Sime Darby Plantation Sdn Bhd																			
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The management has ensured the oil palm cultivation within legal boundary. Sighted the legal perimeter boundary maker is maintained and visible on the ground. Sighted the evidence: Detail information on sample of boundary area: <table><tr><td>Boundary Parameter</td><td>Mill Fencing</td></tr><tr><td>Boundary Parameter</td><td>Mill Monsoon Drain</td></tr></table>		Boundary Parameter	Mill Fencing	Boundary Parameter	Mill Monsoon Drain	Complied												
Boundary Parameter	Mill Fencing																			
Boundary Parameter	Mill Monsoon Drain																			
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made	There is no land dispute in the SOU 19 Estates at the time of audit. The land belongs to Sime Darby Plantation Berhad and land ownership documents verified.		N/A																

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Criterion / Indicator		Assessment Findings	Compliance
	available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -		
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	The management has conducted a Social Impact Assessment (SIA) for SOU 19 Pagoh POM in June 2013. The assessment has comprehensively integrated feedback obtained from stakeholder engagement meetings. Alongside presenting socio-economic baseline data, the resultant report highlighted a spectrum of issues, encompassing complaints, requests, and comments raised by various stakeholders associated with the mill.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		To address and resolve these identified issues, the mill has formulated an action plan specific to the Social Assessment for the year 2024, documented on 1/10/2024 under the document Social Management Plan Year 2024. This strategic plan takes into careful consideration the diverse perspectives and concerns from different stakeholders, including workers, surrounding communities, government agencies, suppliers, contractors, as well as staff and management. This comprehensive approach ensures that the action plan is responsive to the specific needs and expectations of all relevant stakeholders, fostering a proactive and socially responsible mill operation.	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	The company has developed a documented procedure in Sustainable Plantation Management System on handling social issues, Appendix 5, Version 1, and Issue No.1, dated 01/11/2008. The procedure has detailed the process of handling social issues raised by the stakeholders and resolve in an effective, timely and appropriate manner. SD Guthrie Berhad (SDGB) has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill. Timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation. Other than that, SD Guthrie Berhad (SDGB) has also developed Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow:	Complied

Criterion / Indicator		Assessment Findings				Compliance
		Criteria	Example of grievance	Timeline		
		Inquiries or confirmation from operating units without interview of witness or review of documents	Request for repatriation, inquiries on housing condition and repairs, understanding of wage calculation, requests of transfer	Non-anonymous	2 weeks	
		Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	
				Anonymous	Not more than 3 months	
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

Criterion / Indicator		Assessment Findings				Compliance								
		alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence, resulting in an extended period of investigations												
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	Consultation and communication were conducted through written reports and meetings. Any communication/request/grievances from external stakeholder were recorded in the communication logbook or complaints form for stakeholders. The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the Grievance Response Standard Operating (Version 3.0, date approved on 07/05/2024). The timeline, clause 3.3 for the investigation is guided by the criteria as follow: <table><tr><th>Criteria</th><th>Example of grievance</th><th colspan="2">Timeline</th></tr><tr><td>Inquiries or confirmation from operating units without interview of witness or</td><td>Request for repatriation, inquiries on housing condition and repairs, understanding of</td><td>Non-anonymous</td><td>2 weeks</td></tr></table>				Criteria	Example of grievance	Timeline		Inquiries or confirmation from operating units without interview of witness or	Request for repatriation, inquiries on housing condition and repairs, understanding of	Non-anonymous	2 weeks	Complied
Criteria	Example of grievance	Timeline												
Inquiries or confirmation from operating units without interview of witness or	Request for repatriation, inquiries on housing condition and repairs, understanding of	Non-anonymous	2 weeks											

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Criterion / Indicator		Assessment Findings				Compliance
		review of documents	wage calculation, requests of transfer			
		Investigations involving interview of complaint and review of documents (not complex)	Does not involve interviews with randomly selected workers	Non-anonymous	Not more than 4 weeks	
				Anonymous	Not more than 3 months	
		Investigation involving interview of randomly selected workers/witness and review of documents (complex), where the complainant is not disclosed. Complainant gives the name of the alleged. In this case, many group of randomly selected workers will have to be interviewed to validate the allegations, hence,	Harassment or disrespect by supervisor, unfair termination, Fraud, misappropriation, manipulation of documents	Non-anonymous and anonymous	Not more than 3 months	

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Criterion / Indicator		Assessment Findings				Compliance
		resulting in an extended period of investigations				
		Verification of complaint received from the housing repair (OPP), were solved by the POM management in timely manner				
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	<p>Most of complaints made by internal stakeholders among employees were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the POM management. Interview conducted with the workers shows that any complaint was made by them was resolved by the management in accepted timeframe. Sighted the QR code for the OPP Platform is publicly available at each of the living quarters.</p> <p>For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblower platform or can direct file in the complaint book. The hotline number and QR Code for Suara Kami is available at mill areas such as at office area, operation area and living quarters.</p>				Complied
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	<p>The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 12/09/2024 at Pagoh Estate Hall. The meeting was attended included village head, school representative, OCP supplier, contractor, and others. Awareness of complaint and grievance training was conducted for the employees of Pagoh POM was made on 24/04/2024 and 05/04/2024.</p>				Complied

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Criterion / Indicator		Assessment Findings	Compliance								
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	Record review found that previous complaints and requests for the past 24 months were still available.	Complied								
Criterion 4.4.3: Commitment to contribute to local sustainable development											
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	For contribution to local development, the POM management has collaborated with PERKESO Muar for the program of "Borak Santai Skim Keselamatan Sosial Suri Rumah". The program was conducted on 27/02/2024, and was attended by gender committee and housewives of SOU 19.	Complied								
Criterion 4.4.4: Employees safety and health											
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	<p>The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence:</p> <p>Details information on the OSH Policy:</p> <table><tr><td>Document</td><td>Health, Safety & Environment (HSE) Policy</td></tr><tr><td>Date</td><td>5/5/2022</td></tr><tr><td>Signed By</td><td>Group Managing director</td></tr></table> <p>The management also has done training on safety policy through morning master briefing and training section. Sighted the evidence:</p> <p>Details information on the Policy Training:</p> <table><tr><td>Document</td><td>Training Policy</td></tr></table>	Document	Health, Safety & Environment (HSE) Policy	Date	5/5/2022	Signed By	Group Managing director	Document	Training Policy	Complied
Document	Health, Safety & Environment (HSE) Policy										
Date	5/5/2022										
Signed By	Group Managing director										
Document	Training Policy										

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Criterion / Indicator		Assessment Findings		Compliance										
		Date	17/01/2024											
		Conduct By	Assistant Manager											
		Venue	Meeting Room											
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risk of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill:</p> <p>i. All employees involved are adequately trained on safe working practices;</p> <p>ii. All precautions attached to products should be properly observed and applied;</p> <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust</p>	<p>a) The management has established an occupational safety and health policy. The policy has effectively communicated and implemented. Sighted the policy has display at notice board to give information to all employee and stakeholder. Sighted the evidence:</p> <p>Details information on the OSH Policy:</p> <table><tr><td>Document</td><td>Health, Safety & Environment (HSE) Policy</td></tr><tr><td>Date</td><td>5/5/2022</td></tr><tr><td>Signed By</td><td>Group Managing director</td></tr></table> <p>b) The management has established the risk for the operation. All the risk assessment has documented and monitored. Sighted the evidence:</p> <p>Details information on the Risk Assessment</p> <table><tr><td>HIRARC</td><td>HIRARC with latest updated and reviewed on 10/08/2024. There are one HIRARC was updated on kernel plant station. The HIRARC was done assessment to all station in the estate such as operation area, store and facilities area. All type of hazard was identified, and risk control are measured.</td></tr><tr><td>Chemical Health Risk Assessment (CHRA)</td><td>CHRA Report with reference JKKP HQ/15/ASS/00/363-2023-0034 dated on 07/04/2023 has been</td></tr></table>		Document	Health, Safety & Environment (HSE) Policy	Date	5/5/2022	Signed By	Group Managing director	HIRARC	HIRARC with latest updated and reviewed on 10/08/2024. There are one HIRARC was updated on kernel plant station. The HIRARC was done assessment to all station in the estate such as operation area, store and facilities area. All type of hazard was identified, and risk control are measured.	Chemical Health Risk Assessment (CHRA)	CHRA Report with reference JKKP HQ/15/ASS/00/363-2023-0034 dated on 07/04/2023 has been	Complied
Document	Health, Safety & Environment (HSE) Policy													
Date	5/5/2022													
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Chemical Health Risk Assessment (CHRA)	CHRA Report with reference JKKP HQ/15/ASS/00/363-2023-0034 dated on 07/04/2023 has been													

Criterion / Indicator		Assessment Findings		Compliance
	<p>shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>		established by certified assessor. From total of work unit is 08 activities.	
		Medical Surveillance	Medical Surveillance has been conducted for individuals exposed to chemical. The medical surveillance report produced on 29/04/2024. Total 12 numbers of workers have been sent to examined and the result all workers examined are fit to work.	
		Noise Risk Assessment (NRA)	Noise Risk Assessment (NRA) Report was established on 03/11/2022 by certified assessor with reference HQ/LPROYKPEB/22/00. The assessment was conducted for related estate area, facilities and workplace.	
		Audiometric Test	Audiometric Test was done conducted. The report established 20/05/2024 with 93 persons conducted. The retest within 3 months done conducted on 01/07/2024. It was found that hearing concern is Non-Occupational Noise-Related Hearing Disorder (NONRHD).	

Criterion / Indicator		Assessment Findings		Compliance
		LEV Testing	LEV Testing was done conducted once a year. The report was established on 07/03/2024 with reference HQ/16/JHII/00/23/2024-09	
		CEM Report	Chemical Exposure Monitoring was done conducted on 04/10/2024. The work unit under assessment is laboratory, workshop, and effluent treatment plant.	
		Chemical Register	Chemical register has updated on 01/08/2024. The chemical was registered for laboratory, Boiler treatment, Claybath, workshop, effluent treatment, and water treatment.	
		c) The management has been established annual training for the employee and it was prepared by Internal Team. Sighted the evidence of training conducted related to chemical: Details information on the Chemical Training:		
		Document	Training Record Chemical Handling Training Chemical Spillage Training	
		Laboratory Station	Done training on 06/09/2024	
		Boiler Station	Done training on 06/09/2024	
		Effluent Station	Done training on 06/09/2024	
		Workshop Station	Done training on 06/09/2024	

Criterion / Indicator		Assessment Findings	Compliance														
		<table><tr><td>Water Treatment Plan</td><td>Done training on 06/09/2024</td></tr></table> <p>During the site visit at facilities area, it was observed that all chemical was labeling and SDS was provided and display information at chemical store and lubricant store.</p> <p>e) The management has established standard operating procedure for handling of chemicals to ensure proper and safe handling and storage in accordance with Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health</p> <p>Details information on the Handling Chemical Procedure:</p> <table><tr><td>Document</td><td>Chemical Safety Management</td></tr><tr><td>Reference</td><td>UM/HSE/OCP/04</td></tr><tr><td>Date</td><td>09/03/2021</td></tr></table> <p>f) The management has appointed responsible person(s) for safety and health. Refer appointment letter, there is information of the roles and responsibilities of the appointed officer had clearly stated in the appointment letter. Sighted the evidence:</p> <p>Details information on the PIC Safety:</p> <table><tr><td>Document</td><td>Appointment Letter</td></tr><tr><td>Reference</td><td>01/08/2024</td></tr><tr><td>Date</td><td>Assistant Manager</td></tr></table> <p>g) The management has conducted regular two-way communication with their employees during OSH Meeting with discussion on employee's health, safety and welfare. The safety meeting was conducted according to OSHA Requirement. Sighted the evidence:</p>	Water Treatment Plan	Done training on 06/09/2024	Document	Chemical Safety Management	Reference	UM/HSE/OCP/04	Date	09/03/2021	Document	Appointment Letter	Reference	01/08/2024	Date	Assistant Manager	
Water Treatment Plan	Done training on 06/09/2024																
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Reference	UM/HSE/OCP/04																
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Document	Appointment Letter																
Reference	01/08/2024																
Date	Assistant Manager																

Criterion / Indicator		Assessment Findings	Compliance																						
		<div>Details information on the OSH Meeting</div> <table><tr><td>OSH Meeting 1</td><td>Done conducted Date: 06/03/2024</td></tr><tr><td>OSH Meeting 2</td><td>Done conducted Date: 03/06/2024</td></tr><tr><td>OSH Meeting 3</td><td>Done conducted Date: 02/09/2024</td></tr><tr><td>OSH Meeting 4</td><td>Plan meeting December 2024</td></tr></table> <div>h) The management has established accident and emergency procedures and the instructions clearly understood by all employees. Sighted document as below evidence:</div> <div>Details information on the Emergency Procedure</div> <table><tr><td>Document</td><td>Emergency Preparedness & Response Procedure</td></tr><tr><td>Reference</td><td>UM/HSE/SP/02</td></tr><tr><td>Date</td><td>17/11/2021</td></tr></table> <div>i) First aider has been present at works station. The Latest training has been conducted as refer to attendance list. First aid box also was inspected during site visit and found contains with approved contents. Sighted the evidence:</div> <div>Details information on the First Aid Programmed:</div> <table><tr><td>Document</td><td>First Aid Training</td></tr><tr><td>Date</td><td>16/08/2024</td></tr><tr><td>Document</td><td>First Aider Certificate</td></tr><tr><td>Reference</td><td>920603016581 11/01/2023</td></tr></table>	OSH Meeting 1	Done conducted Date: 06/03/2024	OSH Meeting 2	Done conducted Date: 03/06/2024	OSH Meeting 3	Done conducted Date: 02/09/2024	OSH Meeting 4	Plan meeting December 2024	Document	Emergency Preparedness & Response Procedure	Reference	UM/HSE/SP/02	Date	17/11/2021	Document	First Aid Training	Date	16/08/2024	Document	First Aider Certificate	Reference	920603016581 11/01/2023	
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Criterion / Indicator		Assessment Findings	Compliance								
		<div>j) The management has recorded and kept of all accidents, and it was reviewed periodically intervals by internal team. Sighted the evidence: Details information on the JKKP Submission:<table><tr><td>Document</td><td>JKKP 8</td></tr><tr><td>Reference</td><td>JKKP8/185518/23</td></tr><tr><td>Date</td><td>05/01/2024</td></tr><tr><td>Record Accident</td><td>01 Cases</td></tr></table></div>	Document	JKKP 8	Reference	JKKP8/185518/23	Date	05/01/2024	Record Accident	01 Cases	
Document	JKKP 8										
Reference	JKKP8/185518/23										
Date	05/01/2024										
Record Accident	01 Cases										
Criterion 4.4.5: Employment conditions											
4.4.5.1	<div>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees. - Major compliance -</div>	<div>The good social practices regarding human rights in respect of industrial harmony has been embedded in SD Guthrie Berhad (SDGB)’s established policy of “Group Sustainability & Quality Policy Statement” which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. The POM management has conducted briefing of policy on 17/01/2024, 24/01/2024, 14/02/2024 and 05/02/2024. Sighted the photos and attendance list is available as per audit.</div>	Complied								
4.4.5.2	<div>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. - Major compliance -</div>	<div>Records of employments and interview conducted on-site with sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee and workers representatives and during stakeholders’ consultations confirms there is no discriminatory practices occurs in the Pagoh POM.</div>	Complied								
4.4.5.3	<div>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards as per Collective Agreements.</div>	<div>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees’</div>	Complied								

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Criterion / Indicator	Assessment Findings	Compliance
<p>The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>pay, and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow:</p> <ol style="list-style-type: none"> Employee Id: 0000154xxx <ul style="list-style-type: none"> February: RM 2,226.75 May: RM 2,655.93 September: RM 3,104.64 Employee Id: 0000086xxx <ul style="list-style-type: none"> February: RM 1,478.06 (22 working days) May: RM 1,777.75 September: RM 1,400.84 Employee Id: 0000165xxx <ul style="list-style-type: none"> February: RM 1,794.96 May: RM 2,113.95 September: RM 2,364.19 Employee Id: 0000177xxx <ul style="list-style-type: none"> February: RM 2,148.54 May: RM 2,521.51 September: RM 2,753.20 Employee Id: 0000126xxx <ul style="list-style-type: none"> February: RM 2,163.41 May: RM 2,677.68 September: RM 2,992.72 Employee Id: 0000182xxx 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> February: RM 2,432.48 May: RM 3,100.14 September: RM 3,186.86 <p>7. Employee Id: 0000xxx909</p> <ul style="list-style-type: none"> February: RM 2,658.25 May: RM 3,160.92 September: RM 3,178.31 <p>8. Employee Id: 0000130xxx</p> <ul style="list-style-type: none"> February: RM 2,777.35 May: RM 3,127.38 September: RM 3,472.93 <p>9. Employee Id: 0000186xxx</p> <ul style="list-style-type: none"> February: not yet employed May: not yet employed September: RM 3,091.15 	
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>The mill kept records of contractor's workers agreement (Loxxx Txx Enxxxxxxx – grass cutting). Attendance and pay slips for sample workers is available and in compliance as per stated in the Minimum Wages Order and has submitted the employment contract, salary slip, EPF and SOCSO statement Sample workers is such as follows:</p> <ol style="list-style-type: none"> 1. Moxxx Mxxxxxxx Abxxx Moxxx 2. Ahxxxx Mx Toxx 3. Mxxxxxxx Kxxxxx Axx Pxxxxxxx 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.5	The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The mill management has registered all their workers into Employee Master Details Listing in SEMUA system where personal details such as full name, gender, date of birth, date join company, race, designation, and wages were recorded.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. - Major compliance -	Copies of fair contracts that have been signed by both employee and employer were provided to each employee. Verify from the interview with the workers, the estate has given their copy of contract agreement with them, and they are aware and understand the content of their contract agreement. Terms and conditions were according to Collective Agreement and Employment Act 1955.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	All the daily attendance were recorded by punch card system on daily basis and overtime was recorded in the individual card. Besides, the summary of Mill Daily Attendance Report for every month was developed and maintained as well.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	All the daily attendance were recorded by punch card system on daily basis and overtime was recorded in the individual card. SD Guthrie Berhad (SDGB) has obtain permit for overtime work not more than 130 hours per month from Peninsular Malaysia Labour Office as per letter dated 27/3/2017. Refer letter ref. no. BHG.PU/9/134 JLD 9 (11). Verify from the workers' punch card is tally with the total overtime hour stated in the payment slips. Sample of the workers is such as follow: 1. Employee Id: 000013XXX 2. Employee Id: 000018XXX 3. Employee Id: 000008XXX	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		4. Employee Id: 0000177XXX 5. Employee Id: 0000126XXX 6. Employee Id: 0000182XXX 7. Employee Id: 0000xxx909	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Wages and overtime were paid according to the "Punch card system". Total hours of overtime and daily attendance has recorded in the individual card. All of the sampled employees above have been paid in accordance to the Minimum Wage Order 2022 i.e. RM1,500/month or RM57.69/day. Hours of overtime has recorded in the payslip and the payment for overtime were paid according to the legal requirements. Sampled of seven workers agreement and pay slips for September, May and February 2024 as per indicator 4.4.5.8	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	The management has contributed 10kg of rice once every 2 months for all their workers. Apart from that, all the workers are provided with free medical facilities. In additional, all the workers are entitled with the phone allowance of RM5 for every month. Free housing facilities were provided to all the workers and their families.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by Assistant Manager were done to ensure cleanliness of the housing. Verify the living quarters is in good and satisfactory condition. Interview with the workers verify that they are aware on how to make complaint regarding house amenities and	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		facilities using the OPP platform. Latest inspection was conducted on 20/09/2024 and 13/09/2024.	
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The management has also established Term of Reference for Gender Representatives and Gender Committees on March 2021. The meeting was conducted minimum every 3 months based on the Gender Committee Guidelines, Version 2.0 dated January 2024. The Gender meeting in Pagoh POM was conducted on 23/08/2024. Verify from the interview with the gender committee representative and females' workers, verify there is no issues of sexual harassment have been and confirmed. The mill management has also conducted training of sexual harassment to all staffs and workers on 07/06/2024.	Complied
4.4.5.13	The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Policy to respect the rights of all employees has been embedded in SD Guthrie Berhad (SDGB) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives. Union Meeting sighted in Pagoh POM dated 16/08/2024. Stakeholder consultation with NUPW representative confirms there is no issues reported to them.	Complied
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.	Policy to protect children and young person has been embedded in SD Guthrie Berhad (SDGB)'s established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019.	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
	- Major compliance -	Based on the interview, sight inspection and sighted records of worker’s database, there is no young person below 18 years old were employed within all operating units within SOU 19.													
Criterion 4.4.6: Training and competency															
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance -	<p>The management has established a training programmed to the workers and the awareness training was done conducted to the employee from internal team. All record of training was documented. Sighted the evidence:</p> <p>Details information on the Safety Training:</p> <table><tr><td>Safety Briefing</td><td>Done conducted: 17/01/2024</td></tr><tr><td>PPE Training</td><td>Done conducted: 04/03/2024</td></tr><tr><td>HIRARC Training</td><td>Done conducted: 04/03/2024</td></tr><tr><td>Fire Drill Training</td><td>Done conducted: 12/06/2024</td></tr><tr><td>First Aid Training</td><td>Done conducted: 16/08/2024</td></tr><tr><td>Hearing Training</td><td>Done conducted: 04/03/2024</td></tr></table> <p>The training assessment also has done conducted after completed the training to the participant. The purpose is to knows the understanding of training.</p>	Safety Briefing	Done conducted: 17/01/2024	PPE Training	Done conducted: 04/03/2024	HIRARC Training	Done conducted: 04/03/2024	Fire Drill Training	Done conducted: 12/06/2024	First Aid Training	Done conducted: 16/08/2024	Hearing Training	Done conducted: 04/03/2024	Complied
Safety Briefing	Done conducted: 17/01/2024														
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Fire Drill Training	Done conducted: 12/06/2024														
First Aid Training	Done conducted: 16/08/2024														
Hearing Training	Done conducted: 04/03/2024														
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	Mill management has established training needs of individual employees prior to planning and implementation of the training programs with purpose to provide the specific skill and competency required to all employees based on their job description. The training need analysis was conducted based on the job designation and training required by the job type. This has been verified in Training Evaluation Form. In addition, the certification unit has established Training	Complied												

Criterion / Indicator		Assessment Findings	Compliance												
		Requirement for mill for the year 2024 as a training need for all staff and workers, including contractors’ workers.													
4.4.6.3	<p>A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>The management has established a training programmed to the workers and the awareness training was done conducted to the employee from internal team. All record of training was documented. Sighted the evidence:</p> <p>Details information on the Safety Training:</p> <table><tr><td>Safety Briefing</td><td>Done conducted: 17/01/2024</td></tr><tr><td>PPE Training</td><td>Done conducted: 04/03/2024</td></tr><tr><td>HIRARC Training</td><td>Done conducted: 04/03/2024</td></tr><tr><td>Fire Drill Training</td><td>Done conducted: 12/06/2024</td></tr><tr><td>First Aid Training</td><td>Done conducted: 16/08/2024</td></tr><tr><td>Hearing Training</td><td>Done conducted: 04/03/2024</td></tr></table> <p>The training assessment also has done conducted after completed the training to the participant. The purpose is to knows the understanding of training.</p>	Safety Briefing	Done conducted: 17/01/2024	PPE Training	Done conducted: 04/03/2024	HIRARC Training	Done conducted: 04/03/2024	Fire Drill Training	Done conducted: 12/06/2024	First Aid Training	Done conducted: 16/08/2024	Hearing Training	Done conducted: 04/03/2024	Complied
Safety Briefing	Done conducted: 17/01/2024														
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First Aid Training	Done conducted: 16/08/2024														
Hearing Training	Done conducted: 04/03/2024														
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services															
Criterion 4.5.1: Environmental Management Plan															
4.5.1.1	<p>An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>SDPB has set up a Group Sustainability and Quality Statement signed by the Group Managing Director on 02/12/2019, and an Upstream Malaysia Health, Safety, and Environment (HSE) Policy Statement signed by the CEO of Upstream Malaysia on 01/06/2020. These policies aim to:</p> <p>1. Protect and improve biodiversity and ecosystems.</p>	Complied												

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Commit to no deforestation and no new development on peatlands.</p> <p>3. Strengthen resilience against climate change.</p> <p>4. Practice responsible consumption and production.</p> <p>The Environmental Management Plan review confirms objectives, action steps, completion dates, and tracking mechanisms in place. Additionally, implementation of its management plan based on the DOE License # 006387; Validity period: 01/07/2024 – 30/06/2025; the conditions in compliance schedule to control the environmental emissions, discharge and accumulation by Pagoh POM.</p>	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations</p> <p>- Major compliance -</p>	<p>The mill established and implemented its management plan based on the DOE License # 006387; Validity period: 01/07/2024 – 30/06/2025; the conditions in compliance schedule to control the environmental emissions, discharge and accumulation by Pagoh POM via aspect and impacts analysis results.</p> <p>The environmental management plan consists of the following:</p> <ul style="list-style-type: none"> • Pollution prevention plan • Waste management plan • Water management plan • Energy Management plan <p>The environment aspect impact analysis has been established for all operation under documents entitled Environmental Impact Evaluation Form. Latest revision for EIA was on 30/08/2024 with regards to updated legal reference.</p> <p>Sighted and verified among activities covered in the EIE and EIA are clarification station, diesel storage, laboratory, mixing tank, pump</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance		
		house, sterilizer station, pressing station, EFB yard, oil room station, reception station and effluent treatment plant.			
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -	<p>Review of Pagoh POM environmental aspect impact conducted annually latest dated on 30/08/2024. No changes to the mill operations and activities since last audit. Monitoring implemented as per sample records verified as following:</p> <ul style="list-style-type: none">• DOE license compliance audit as per latest Environmental Compliance Audit Report; DOE Audit Tracking No. JAS.JHQ.600-3/1/83(SK04) Audit date: 25/10/2023.• Isokinetic Stack Emission Monitoring Report (Boiler No. 1) as per latest report at Pagoh POM, dated 07/03/2024 for monitoring of particulate matter, carbon monoxide and dark smoke intensity.• Stack Emission Monitoring Report, dated 07/03/2024 for monitoring of total particulate matter and no methane organic compound (NMVOC).• Ambient Air Monitoring Report dated 07-08/03/2024 for 2 sampling points which an act of monitoring of Particulate Matter Concentration (PM10).• POME final discharge sampling certificate of analysis ref. # EP249/2024 for industrial effluent quality; date: 15/04/2024.• Scheduled waste inventory dated 01/04/2024; latest disposal date: 18/05/2024 for SW322 and SW409. Previous disposal was on 20/01/2024 for SW305, SW322, SW410, and SW409. <p>Environmental Management Plan dated 31/01/2024 having details of mitigation of the negative impacts. Example as per table below:</p> <table><tr><td>Environmental issues</td><td>Mitigation Measures</td></tr></table>	Environmental issues	Mitigation Measures	Complied
Environmental issues	Mitigation Measures				

Criterion / Indicator		Assessment Findings		Compliance
		Diesel Usage	To regular preventive maintenance program for vehicles/machineries	
		Protection of water course	Monitoring water quality and effluent sampling regularly	
		Management of Scheduled Waste	Keep Scheduled Waste (SW) at designated store and disposal as per legal regulation	
		Fully waste utilization	Monitoring of EFB disposal to estates and consistently utilized fiber and shell at required fuel ration fiber: shell, 70%:30%	
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p>	<p>Programs to promote the positive impact has been included in the continual improvement plan as evident in document entitled Energy Management Plan and Waste Management Plan dated 02/01/2024. Objectives, category, types/location, action, frequency, and person in charge were included in the plan for monitoring the progress.</p> <p>Among the plan to promote positive impact as follows:</p> <ul style="list-style-type: none"> • To complete installation and implementation of CEMS and ensure connection with DOE accordingly • To implement 5S system to implement continuous improvement culture in mill. <p>Alternatively, mill also established another environment-related program continuously such as:</p> <ul style="list-style-type: none"> • Waste 3R programs. • Energy saving programs. • Water harvesting programs. 		Complied

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Criterion / Indicator		Assessment Findings	Compliance															
		<ul style="list-style-type: none">Preventive maintenance programs.General environmental awareness programs.																
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	<p>Pagoh POM consistently planned and conducted training for workers to raise awareness on environmental issues. This ensures that employees understand the company's policies and work towards achieving environmental objectives. Verified awareness and training conducted as following:</p> <table><tr><td>No</td><td>Description</td><td>Date</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>24/01/2024</td></tr><tr><td>2.</td><td>SOP at Effluent Treatment Plan Refresher Training</td><td>24/01/2024</td></tr><tr><td>3.</td><td>Scheduled waste Training</td><td>03/10/2024</td></tr><tr><td>4.</td><td>HCV Training</td><td>07/10/2024</td></tr></table>	No	Description	Date	1.	Briefing on Environment Policy	24/01/2024	2.	SOP at Effluent Treatment Plan Refresher Training	24/01/2024	3.	Scheduled waste Training	03/10/2024	4.	HCV Training	07/10/2024	Complied
No	Description	Date																
1.	Briefing on Environment Policy	24/01/2024																
2.	SOP at Effluent Treatment Plan Refresher Training	24/01/2024																
3.	Scheduled waste Training	03/10/2024																
4.	HCV Training	07/10/2024																
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	<p>Pagoh POM consistently conduct meeting regards to environment to discuss all environment concerns via Environment Performance Monitoring Committee (EPMC). Verified latest meeting conducted was on 24/06/2024 which attended by 35 staffs and workers. Among issues discussed during the meeting but not limited to:</p> <ul style="list-style-type: none">Environment Compliance to Legal -Status of report submission to DOE.Current desilting activity status – 80% completion as per date of meetingEFB yard improvement and construction of bund wall, platform, piping, and desludging activity statusOther third-party environment compliance audit status such as ISCC and HACCP.	Complied															

Criterion / Indicator		Assessment Findings	Compliance																														
		<ul style="list-style-type: none">Waste management inventory and status of disposal. Interview with employee that attend above meeting indicates that, the environment meeting is a platform used for providing awareness training to staffs and workers as well.																															
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																																	
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period - Major compliance -	<p>Pagoh POM has implemented a monitoring system to track non-renewable energy usage, and these records are reported monthly to the head office using the SAP system. The usage recorded as table below:</p> <table><tr><th>Month</th><th>Diesel (L/Mt FFB Produced)</th></tr><tr><td>Aug '23</td><td>0.19</td></tr><tr><td>Sept '23</td><td>0.20</td></tr><tr><td>Oct '23</td><td>0.19</td></tr><tr><td>Nov '23</td><td>0.19</td></tr><tr><td>Dec '23</td><td>0.21</td></tr><tr><td>Jan '24</td><td>0.20</td></tr><tr><td>Feb '24</td><td>0.20</td></tr><tr><td>Mar '24</td><td>0.19</td></tr><tr><td>Apr '24</td><td>0.19</td></tr><tr><td>May '24</td><td>0.19</td></tr><tr><td>June '24</td><td>0.19</td></tr><tr><td>July '24</td><td>0.19</td></tr><tr><td>Aug '24</td><td>0.19</td></tr><tr><td>Sept '24</td><td>0.20</td></tr></table>	Month	Diesel (L/Mt FFB Produced)	Aug '23	0.19	Sept '23	0.20	Oct '23	0.19	Nov '23	0.19	Dec '23	0.21	Jan '24	0.20	Feb '24	0.20	Mar '24	0.19	Apr '24	0.19	May '24	0.19	June '24	0.19	July '24	0.19	Aug '24	0.19	Sept '24	0.20	Complied
Month	Diesel (L/Mt FFB Produced)																																
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July '24	0.19																																
Aug '24	0.19																																
Sept '24	0.20																																

Criterion / Indicator		Assessment Findings	Compliance										
4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. - Major compliance -	The estimated direct usage of non-renewable energy for Pagoh POM operations mainly diesel and grid electricity were determined mainly based on forecasted FFB processing tonnage. Estimation also considered the efficiency of mill operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the yearly budgets.	Complied										
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fiber and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fiber are delivered to estates for mulching. Quantity of renewable energy from fiber/shell used in the mill are measured based on ration as following: <ul style="list-style-type: none">Mesocarp fibers consumption: 0.48/FFB mtPK shell consumption: 0.061/FFB mt	Complied										
Criterion 4.5.3: Waste management and disposal													
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	<div>All waste and pollution are identified and documented in the Waste Management Plan, dated 28/05/2024. Inside the plan, the mill also maintained records of source identification and type of scheduled waste. The waste generated from the mill operations are as follows:</div> <table><tr><th>Waste</th><th>Item</th><th>Sources</th></tr><tr><td rowspan="3">Scheduled Waste</td><td>Spent lubricants/ hydraulic oil</td><td>Workshop activities</td></tr><tr><td>Used batteries/ used rags/ empty containers</td><td>Workshop activities</td></tr><tr><td>Used chemical from lab</td><td>Laboratory and boiler station</td></tr></table>	Waste	Item	Sources	Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities	Used batteries/ used rags/ empty containers	Workshop activities	Used chemical from lab	Laboratory and boiler station	Complied
Waste	Item	Sources											
Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities											
	Used batteries/ used rags/ empty containers	Workshop activities											
	Used chemical from lab	Laboratory and boiler station											

Criterion / Indicator		Assessment Findings			Compliance																				
		Domestic Waste	Rubbish	Line site/office & mill complex																					
			Sewage	Line site/office & mill complex																					
		Industrial Waste	POME	Effluent Treatment Plant																					
			EFB	EFB station																					
4.5.3.2	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. - Major compliance -	Pagoh POM has provided waste management plan includes the type and action plan for all identified waste categories as following: <table><tr><td>Category</td><td>Types</td><td>Action Plan</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>To collect domestic waste three time a week</td></tr><tr><td>Scrap metal</td><td>Annual sales through regional tender</td></tr><tr><td rowspan="2">Industrial Waste</td><td>Scrap Metal</td><td>Annual sales through regional tender</td></tr><tr><td>Used Tyres</td><td>Disposal to interested vendor</td></tr><tr><td rowspan="3">Scheduled Waste</td><td>Used lubricant container</td><td>Maintain inventory for SW storage; E-SWISS & record of disposal to contractor</td></tr><tr><td>Spent Hydraulic Oil (SW 306)</td><td>Collect and record amount of used oil Oil containers shall be labelled</td></tr><tr><td>Rags, Plastic, papers contaminated with</td><td>Collect and record amount of container</td></tr></table>			Category	Types	Action Plan	Domestic Waste	Rubbish	To collect domestic waste three time a week	Scrap metal	Annual sales through regional tender	Industrial Waste	Scrap Metal	Annual sales through regional tender	Used Tyres	Disposal to interested vendor	Scheduled Waste	Used lubricant container	Maintain inventory for SW storage; E-SWISS & record of disposal to contractor	Spent Hydraulic Oil (SW 306)	Collect and record amount of used oil Oil containers shall be labelled	Rags, Plastic, papers contaminated with	Collect and record amount of container	Complied
Category	Types	Action Plan																							
Domestic Waste	Rubbish	To collect domestic waste three time a week																							
	Scrap metal	Annual sales through regional tender																							
Industrial Waste	Scrap Metal	Annual sales through regional tender																							
	Used Tyres	Disposal to interested vendor																							
Scheduled Waste	Used lubricant container	Maintain inventory for SW storage; E-SWISS & record of disposal to contractor																							
	Spent Hydraulic Oil (SW 306)	Collect and record amount of used oil Oil containers shall be labelled																							
	Rags, Plastic, papers contaminated with	Collect and record amount of container																							

Criterion / Indicator		Assessment Findings			Compliance
			<div> <div>scheduled waste (SW410)</div> <div>Disposed of items through registered purchaser</div> </div> <div> <div>Disposed containers, bag and equipment contaminated with scheduled waste (SW409)</div> <div>Collect and record amount of container Stored and used for storage of waste oil</div> </div> <div> <div>Used Batteries, Tyres and Tube</div> <div>Trade in with interested supplier</div> </div> <div> <div>Clinical Waste</div> <div>Clinical Waste (SW 404)</div> <div>Disposal to licensed contractor</div> </div> <div> <div>Recyclable Waste</div> <div> <div>Empty Pesticide Container</div> <div>Labelling of re-use of empty chemical container for pre mixing activity</div> </div> <div> <div>Empty Fruit Bunch</div> <div>Application of FFB for immature seedlings</div> </div> </div> <div> <div>Sewage</div> <div>Septic Tank – Workers House</div> <div>Maintenance of Septic Tank regularly</div> </div>		
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>Standard Operating Procedure (SOP) for Scheduled Waste disposal is established and implemented. Details as provided in Waste Management Procedure for Upstream Malaysia, Doc. No. SD/SDP/GSD/HSE/0522/01, dated 2022. The SOP established with objective to ensure proper and safe handling, storage, and disposal of scheduled waste.</p> <p>Verification during site visit has confirmed that schedule waste is labelling according to 3rd Schedule of Environmental Quality (Scheduled Waste) Regulation 2005. This has been verified during site visit. The labelling of schedule waste consists of the following information required in the 3rd Schedule of Environmental Quality</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance																
		<p>(Scheduled Waste) Regulation 2005:</p> <ul style="list-style-type: none">• Date of waste generated• Name of waste generator• Address of waste generator• Telephone number of waste generator• Schedule waste code and warning signage of the schedule waste/hazard symbol <p>In addition, the audit team found that inventory of schedule waste from Sept 2023 to Sept 2024 is made available for verification during the audit. Inventory of schedule waste was reported online in E-SWISS system which is developed by DOE and submitted by the mill on monthly basis. Schedule waste consists of SW322, SW324, SW410, SW409, SW 110, SW305, SW109, SW312 and SW102 were disposed to the approved contractor by DOE, KXXXXXX AXXX Sdn Bhd. Latest disposal was on 26/09/2024 as per reviewed consignment notes and details of scheduled waste disposed as table below:</p> <table><tr><th>Date</th><th>Type of Scheduled Waste</th><th>Quantity (mt)</th></tr><tr><td rowspan="6">26/09/2024</td><td>SW 102</td><td>0.0374</td></tr><tr><td>SW 109</td><td>0.0224</td></tr><tr><td>SW 110</td><td>0.0160</td></tr><tr><td>SW 322</td><td>0.1404</td></tr><tr><td>SW 324</td><td>0.0938</td></tr><tr><td>SW 409</td><td>0.2924</td></tr></table> <p>From the objectives evidence captured during the audit, it was found that the mill practices are according to the procedure established and in line with Environment Quality Regulations (Scheduled Waste) 2005.</p>	Date	Type of Scheduled Waste	Quantity (mt)	26/09/2024	SW 102	0.0374	SW 109	0.0224	SW 110	0.0160	SW 322	0.1404	SW 324	0.0938	SW 409	0.2924	
Date	Type of Scheduled Waste	Quantity (mt)																	
26/09/2024	SW 102	0.0374																	
	SW 109	0.0224																	
	SW 110	0.0160																	
	SW 322	0.1404																	
	SW 324	0.0938																	
	SW 409	0.2924																	

Criterion / Indicator		Assessment Findings	Compliance
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -	Domestic waste generated from workers quarters and mill complex were collected by appointed contractor, MXXX Enterprise and disposed at Majlis Perbandaran Muar's landfill. Frequency of collection domestic waste is 2 times per week. The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system.	Complied
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	An assessment of all polluting activities is recorded in Pollution Prevention Plan and Waste Management Plan, dated 31/07/2024. Assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. 'Pollution prevention plan and waste management action plan' is used to identify the waste products and sources of pollution is in place and is being reviewed and implemented accordingly. Among others action been taken by the mill are as follows: <ul style="list-style-type: none"> Scheduled wastes – disposed to KXXXXXX AXXX Sdn Bhd within 180 days Domestic wastes are disposed to Majlis Perbandaran Kuala Muar's landfill. EFB disposal monitoring record on monthly basis Daily effluent released monitoring record Effluent sampling test on monthly basis Continuous Emission Monitoring System (CEMS) for smoke density monitoring. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance																					
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Action plan to reduce significant pollutants and emissions established and implemented by Pagoh POM as following: <ul style="list-style-type: none">Scheduled waste management as per legal requirement Environmental Quality (Scheduled Waste) Regulations 2005Monitoring of POME final discharge quality and river water quality Verified sample records of monitoring for action plan as following: <ul style="list-style-type: none">Boiler stack emission monitoring as per latest report Measurement of Dust Particulates Concentration for Stack Flue Gas at Pagoh POM; Report ref. # L-GP-KC2402CSD-0569POME final discharge sampling certificate of analysis ref. # EP249/2024 for industrial effluent quality; date: 15/04/2024Scheduled waste inventory dated 01/04/2024; latest disposal date: 18/05/2024 for SW322 and SW409.	Complied																					
4.5.4.3	Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations. - Major compliance -	<p>POME generated was treated via aerobic and anaerobic ponding system to meet DOE license’s final discharge limit of quality parameters before enter estate’s water stream which eventually goes into Sungai Sarang Buaya located 35km away. Verified sample records of POME final discharge sampling certificate of analysis as table below:</p> <table><tr><th>Date</th><th>Parameter</th><th>Results</th></tr><tr><td rowspan="6">23/09/2024</td><td>pH Value</td><td>9.2</td></tr><tr><td>BOD</td><td>8.0 mg/L</td></tr><tr><td>Suspended Solid</td><td>14.0 mg/L</td></tr><tr><td>Ammonical Nitrogen</td><td>ND mg/L</td></tr><tr><td>Total Nitrogen</td><td>41.0 mg/L</td></tr><tr><td>O&G</td><td>ND</td></tr><tr><td rowspan="2">20/08/2024</td><td>pH Value</td><td>9.1</td></tr><tr><td>BOD</td><td>19 mg/L</td></tr></table>	Date	Parameter	Results	23/09/2024	pH Value	9.2	BOD	8.0 mg/L	Suspended Solid	14.0 mg/L	Ammonical Nitrogen	ND mg/L	Total Nitrogen	41.0 mg/L	O&G	ND	20/08/2024	pH Value	9.1	BOD	19 mg/L	Complied
Date	Parameter	Results																						
23/09/2024	pH Value	9.2																						
	BOD	8.0 mg/L																						
	Suspended Solid	14.0 mg/L																						
	Ammonical Nitrogen	ND mg/L																						
	Total Nitrogen	41.0 mg/L																						
	O&G	ND																						
20/08/2024	pH Value	9.1																						
	BOD	19 mg/L																						

Criterion / Indicator		Assessment Findings			Compliance																																																				
			Suspended Solid	41 mg/L																																																					
			Ammonical Nitrogen	ND																																																					
			Total Nitrogen	49 mg/L																																																					
			O&G	ND																																																					
Criterion 4.5.5: Natural water resources																																																									
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <p>a) Assessment of water usage and sources.</p> <p>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill’s current activities.</p> <p>c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>- Major compliance -</p>	<p>Sighted and reviewed water management plan established and updated on 31/04/2024. It was found that Pagoh POM gets its water for processing from a water catchment area. Monitoring record for water consumption per FFB processes as table below:</p> <p>a) The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made monthly with the recording detailed (water usage m³/per mt of fresh fruit bunches (FFB) 2023 & 2024 as below:</p> <table><tr><th>Month</th><th>FFB (mt)</th><th>Water Usage (L)</th><th>Ratio</th></tr><tr><td colspan="4">2023</td></tr><tr><td>Aug</td><td>16,298.48</td><td>18,736</td><td>1.15</td></tr><tr><td>Sept</td><td>16,167.89</td><td>18,921</td><td>1.17</td></tr><tr><td>Oct</td><td>15,320.83</td><td>18,244</td><td>1.19</td></tr><tr><td>Nov</td><td>7,514.93</td><td>9,835</td><td>1.31</td></tr><tr><td>Dec</td><td>12,157.04</td><td>14,890</td><td>1.22</td></tr><tr><td colspan="4">2024</td></tr><tr><td>Jan</td><td>11,250.76</td><td>14,668</td><td>1.30</td></tr><tr><td>Feb</td><td>11,902.00</td><td>15,403</td><td>1.29</td></tr><tr><td>Mar</td><td>12,029.36</td><td>14,923</td><td>1.24</td></tr><tr><td>Apr</td><td>14,749.74</td><td>18,464</td><td>1.25</td></tr><tr><td>May</td><td>16,292.17</td><td>20,539</td><td>1.26</td></tr></table>			Month	FFB (mt)	Water Usage (L)	Ratio	2023				Aug	16,298.48	18,736	1.15	Sept	16,167.89	18,921	1.17	Oct	15,320.83	18,244	1.19	Nov	7,514.93	9,835	1.31	Dec	12,157.04	14,890	1.22	2024				Jan	11,250.76	14,668	1.30	Feb	11,902.00	15,403	1.29	Mar	12,029.36	14,923	1.24	Apr	14,749.74	18,464	1.25	May	16,292.17	20,539	1.26	Complied
Month	FFB (mt)	Water Usage (L)	Ratio																																																						
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Criterion / Indicator		Assessment Findings				Compliance																																																										
		<table><tr><td>June</td><td>16,380.28</td><td>19,250</td><td>1.18</td></tr><tr><td>July</td><td>20,762.26</td><td>23,974</td><td>1.15</td></tr><tr><td>Aug</td><td>18,805.57</td><td>20,784</td><td>1.11</td></tr><tr><td>Sept</td><td>20,869.80</td><td>23,169</td><td>1.11</td></tr></table>	June	16,380.28	19,250	1.18	July	20,762.26	23,974	1.15	Aug	18,805.57	20,784	1.11	Sept	20,869.80	23,169	1.11	b) Water analysis for waterways was conducted monthly at two location identified at Sungai Buaya (Upstream and Downstream). The result as follow: <table><tr><th rowspan="2">Parameter</th><th colspan="2">12/09/2024</th><th colspan="2">22/08/2024</th></tr><tr><th>Upstream</th><th>Downstream</th><th>Upstream</th><th>Downstream</th></tr><tr><td>pH</td><td>6.51</td><td>6.93</td><td>6.74</td><td>7.14</td></tr><tr><td>BOD (mg/L)</td><td>3</td><td>4</td><td>3</td><td>2</td></tr><tr><td>COD (mg/L)</td><td>56</td><td>60</td><td>36</td><td>32</td></tr><tr><td>Suspended Solids (mg/L)</td><td>6</td><td>2</td><td>6</td><td>12</td></tr><tr><td>Total Nitrogen (mg/L)</td><td>4</td><td>3</td><td>2</td><td>2</td></tr><tr><td>Ammonical Nitrogen (mg/L)</td><td>2</td><td><1</td><td><1</td><td><1</td></tr><tr><td>Oil & Grease (mg/L)</td><td>2</td><td>2</td><td>1</td><td>1</td></tr></table>	Parameter	12/09/2024		22/08/2024		Upstream	Downstream	Upstream	Downstream	pH	6.51	6.93	6.74	7.14	BOD (mg/L)	3	4	3	2	COD (mg/L)	56	60	36	32	Suspended Solids (mg/L)	6	2	6	12	Total Nitrogen (mg/L)	4	3	2	2	Ammonical Nitrogen (mg/L)	2	<1	<1	<1	Oil & Grease (mg/L)	2	2	1	1	
		June	16,380.28	19,250	1.18																																																											
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		Total Nitrogen (mg/L)	4	3	2	2																																																										
Ammonical Nitrogen (mg/L)	2	<1	<1	<1																																																												
Oil & Grease (mg/L)	2	2	1	1																																																												

Criterion / Indicator		Assessment Findings	Compliance
		c) Ways to optimize water and nutrient usage and reduce wastage are described in the mill 'Water Management Plan', dated 31/01/2024. The POM will conduct monitor the usage of treated water and the implementation has been verified in the document 'Water Consumption and Management Plan FY2024'.	
4.5.5.2	Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations. - Major compliance -	The discharge of POME from the final treatment into Parit Jono, which eventually flows into Sg Sarang Buaya, located approximately 35 kilometers away, is closely monitored. It was noted that there are no current plans to phase out the discharge of POME into the watercourse, the management has undertaken efforts to minimize environmental impact by planning desludging program, designed to address BOD (Biochemical Oxygen Demand) concerns, is in its final stages of completion. Monitoring was conducted monthly and quarterly via Quarterly Return forms submitted to the Department of Environment (DOE) to ensure compliance. Effluent analysis confirmed adherence to the prescribed conditions outlined in the Compliance Schedule	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Pagoh POM processing system is documented in the Sustainability Plantation Management System MQMS/SQM/08 v1 dated 01/11/2008 which includes the mill SOP, and Mill Quality Management Manual v.1 2008/MQMS/QMM/08. These documents provide guidelines and standards in the mill operations. The Standard Operating procedure (SOP) described details from the reception, sterilisation, threshing, pressing, clarification, depericarping (nut polishing) station, effluent,	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		laboratory, workshop, despatches etc. In addition, there are also manuals available within the industry and MPOB that are used as guidelines.	
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	The monitoring of the mill process is made through the shift supervision headed by An Engineer. All process parameters are documented and summarized in a daily report. The external monitoring is made through visits by the region office scheduled on regular basis. In addition, there are audits which includes by Group Sustainability Department (GSD). This is to ensure compliance to Policies, procedures in relation mill operations, financial, OSH, welfare among others. Report relating to the monitoring i.e. daily production report, monthly report, SOU meetings minutes and RSQM internal audit report were sighted, and system adopted is effective.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	The annual business plan is available. The document is in the form of annual budget and the projection for 5 years (Budget year 2024/ PY2/ PY3/ PY4/ PY5) prepared as guidance for future planning. The business plan contains FFB processed, production of CPO & CPK. Component of operating expenditure includes process labour, maintenance external, maintenance parts, consumable, EVIT, admin cost, labour overhead. Inclusive in the business plan is also Capital Expenditure (CAPEX) among others replacement/ upgrading of building/ machinery, workers amenities for the mill.	Complied
Criterion 4.6.3: Transparent and fair price dealing			

Criterion / Indicator		Assessment Findings			Compliance
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Pagoh POM has established a pricing mechanism and conducts transactions according to contract agreements with contractors. It was noted that mill received and processes FFB from both owned supplying estates and external FFB suppliers. The pricing terms outlined in the contract are mutually acknowledged by Pagoh POM and contractors. Reviewed contract agreements and Letters of Award for service providers and external FFB suppliers confirm this arrangement.			Complied
		Contractor/Vendor	Work Description	Validity	
		KXX PXX Enterprise	Canteen Operator	30/06/2025	
		LXXXX TXX Enterprise	Grass Cutting	31/12/2024	
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	The FFB supplier/ contractors were provided with contract that are fair, legal and transparent and agreed payments terms. The payment terms were included in the contract agreement under section 9.0 Payments for FFB Suppliers and section 3.0 Payment Terms for Contractor/ CPO transporter. The payments were made as per payment terms agreed in the contract as per sample as following:			Complied
		Contractor/Vendor	Work Description	Validity	
		KXX PXX Enterprise	Canteen Operator	30/06/2025	
		LXXXX TXX Enterprise	Grass Cutting	31/12/2024	
Criterion 4.6.4: Contractor					
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	The mill management has conducted the briefing for MSPO requirement on the contractor during the stakeholder meeting which was conducted on 12/09/2024. In addition, the contractor has also provided with a contract has specified the following revised requirement among others such as:			Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Vendor Code of Business Conduct (COBC) All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them. <p>The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</p>	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>The mill management has provided the agreed contract agreement to the contractor. Sample as follow:</p> <ul style="list-style-type: none"> Sighted the contract agreement between Pagoh Palm Oil Mill and Kxx Pxx Foxx Enxxxxxxxxx; providing canteen services for a period from 01/07/2024 until 31/10/2024. Sighted the agreement of "Melanjutkan/Menyambung Tender Berniaga di Kantin KKS Pagoh". Sighted the agreement was signed by both parties on 28/06/2024. Sighted the contract agreement for Supply Skill Labour For Mill Maintenance Works At KKS Pagoh between Pagoh Mill and Lxxxx Twx Enxxxxxxxx from period of January 2024 until December 2024 Contract agreement between Pagoh Mill and Lxxxx Twx Enxxxxxxxx for grass cutting at mill linesite, effluent treatment plant, mill compound, water reservoir and water retention pond from January 2024 until December 2025. Sighted the agreement was signed by both parties on 01/01/2024. 	Complied
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>This requirement has been specified and explained during the stakeholder meeting which includes the presence of Contractors and vendors. All Contractors/Vendors need to follow MSPO guideline in accordance with the SD Guthrie Berhad (SDGB). Sighted the</p>	Complied

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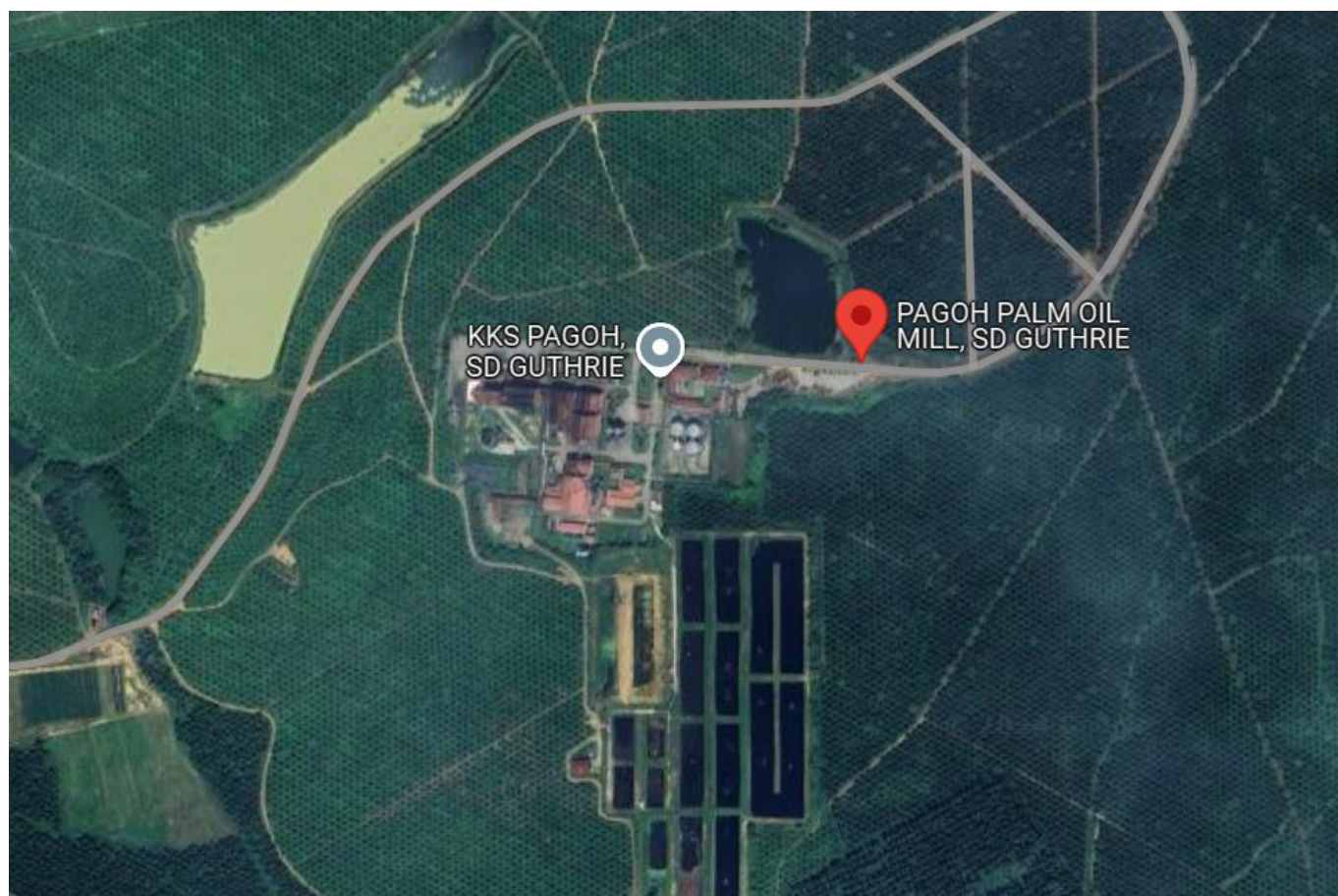
Criterion / Indicator		Assessment Findings	Compliance
		acknowledgement letter from POM Manager to Lxxxx Txx Enxxxxxxx dated 30/09/2023. Based on the letter the suppliers and contractors are require to "all contractors need to follow the RSPO/MSPO/SCCS requirement..." and "all contractors shall ensure to reserve the right of the certification body (CBs) to audit the outsourcing activities and ensure to provide relevant access...". Sighted the acknowledgment letter by both party on 30/09/2023	

Appendix B: Smallholder Member Details

[illegible]

Appendix C: Location and Field Map

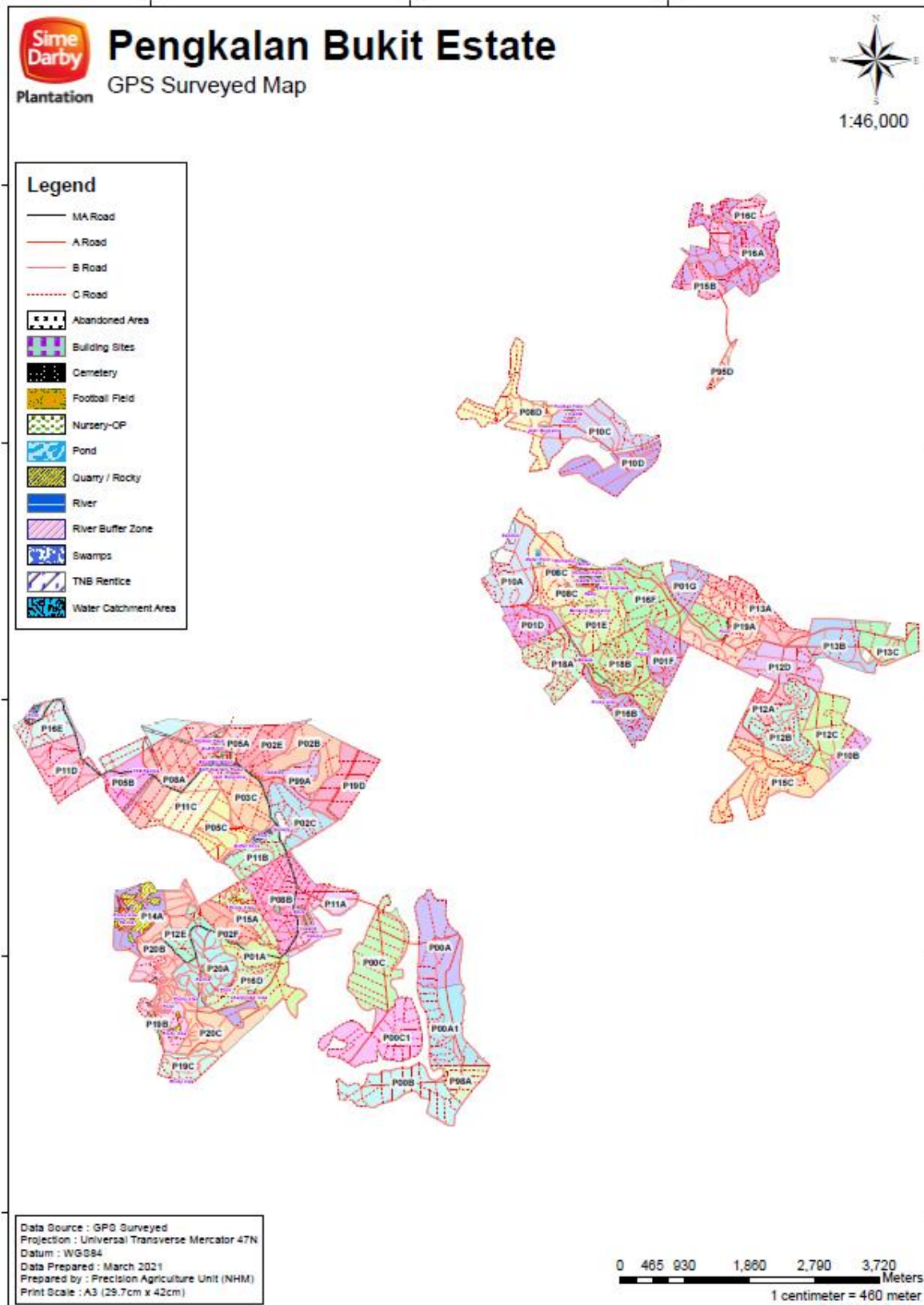
Pagoh Palm Oil Mill



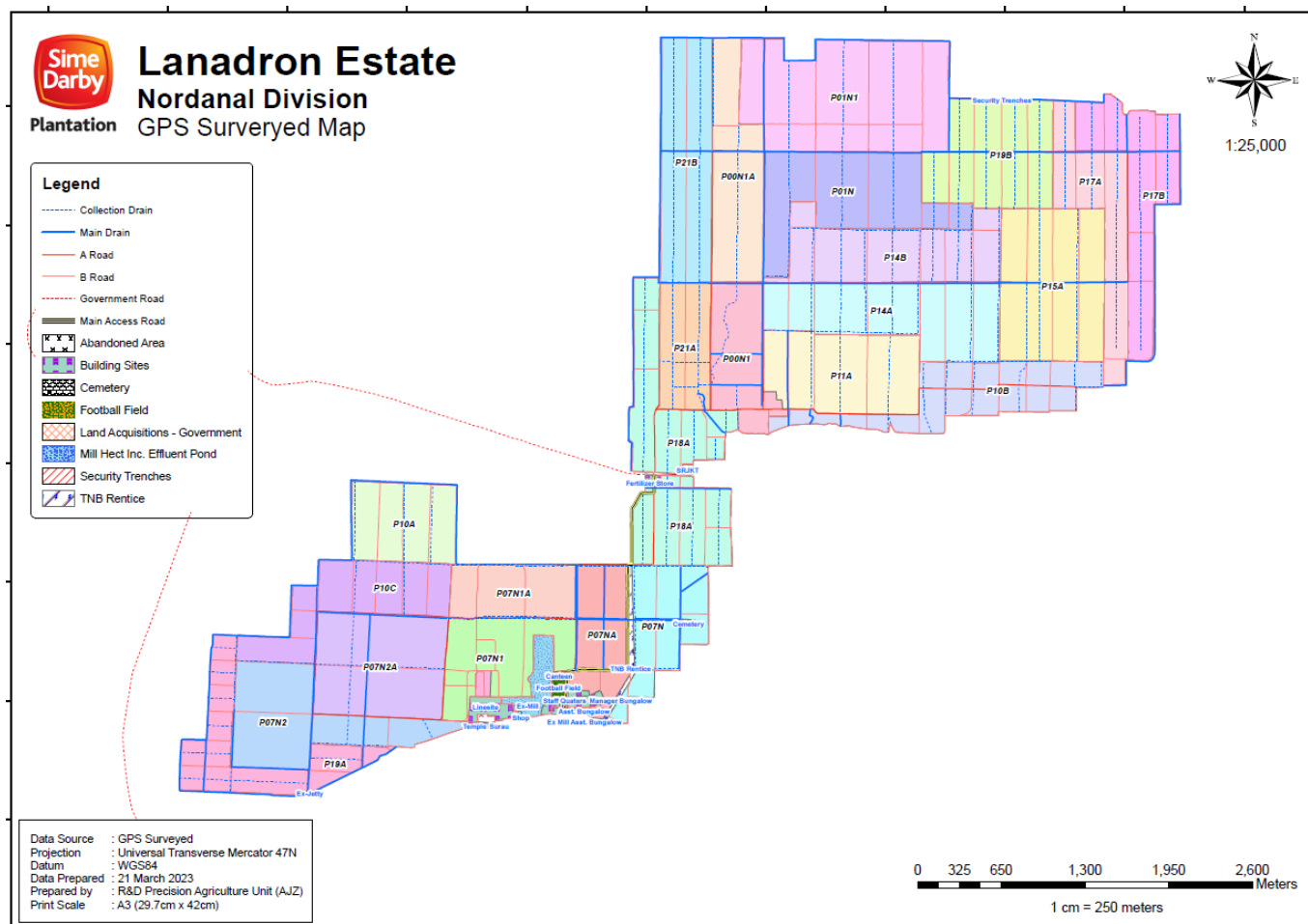
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Pengkalan Bukit Estate



Lanadron Estate



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Revision 2 (Nov 2021)**Appendix D: List of Abbreviations**

BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
ISCC	International Sustainable Carbon Certification
LD50	Lethal Dose for 50 sample
MSPO	Malaysian Sustainable Palm Oil
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RTE	Rare, Threatened or Endangered species
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure