

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

- ☐ Initial Assessment
- ☒ Annual Surveillance Assessment (1_3)
- ☐ Recertification Assessment (Choose an item.)
- ☐ Extension of Scope

SD GUTHRIE BERHAD
Client Company (HQ) Address: Level 11, Main Block, Plantation Tower No. 2, Jalan PJU 1A/7, Ara Damansara 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: Strategic Operating Unit (SOU 16) – Kok Foh Palm Oil Mill & Plantations: Kok Foh Estate, Sg. Senarut Estate, Muar River Estate, Pertang Estate, Bukit Pilah Estate, St. Helier Estate, Sg. Sabaling Estate
Date of Final Report: 27/09/2024

Report prepared by:
Valence Shem (Lead Auditor)

Report Number: 30124244

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	SD Guthrie Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Kok Foh Palm Oil Mill	543656004000	31/10/2024
	Kok Foh Estate	527424002000	28/02/2025
	Sg. Senarut Estate	522497002000	31/07/2024
		525990102000 (Sg Gemas Div.)	31/01/2025
	Muar River Estate	518846002000	28/02/2025
	Pertang Estate	528546002000	30/04/2025
	Bukit Pilah Estate	524036002000	30/09/2024
	St. Helier Estate	525550002000	31/12/2024
	Sg. Sabaling Estate	531655002000	31/07/2024
Address	Head Office: Level 11, Main Block, Plantation 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, GSD)		
Website	https://www.sdguthrie.com/	E-mail	shylaja.vasudevan@sdguthrie.com
Telephone	03-78484000 (Head Office)	Facsimile	03-78484356 (Head Office)

1.2 Certification Information			
Certificate Number	Mill: MSPO 805934 Estate: MSPO 805935	Certificate Start Date	09/07/2021
Date of First Certification	09/07/2021	Certificate Expiry Date	08/07/2026
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Crude Palm Oil and Palm Kernel <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	1) Determination of the conformity of the client's management system, or parts of it, with audit criteria 2) Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory, and contractual requirements		
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		

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Recertification Assessment Visit (RAV) 1	26/04/2021, 24, 25, 27 & 28/05/2021
Continuous Assessment Visit Date (CAV) 1_1	23-26/05/2022
Continuous Assessment Visit Date (CAV) 1_2	22-25/05/2023
Continuous Assessment Visit Date (CAV) 1_3	20-24/05/2024
Continuous Assessment Visit Date (CAV) 1_4	-

1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 805932	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn Bhd	06/07/2026
MSPO 805937	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn Bhd	08/07/2026

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
Kok Foh Palm Oil Mill	Kilang Kelapa Sawit Kok Foh, 72109 Bahau, Negeri Sembilan, Malaysia	2° 47' 4.80" N	102° 30' 14.98" E
Kok Foh Estate	Kilang Kelapa Sawit Kok Foh, 72109 Bahau, Negeri Sembilan, Malaysia	2° 46' 43.11" N	102° 29' 57.54" E
Sg. Senarut Estate	Sg. Senarut Estate, 85100 Batu Anam, Johor, Malaysia	2° 34' 40.65" N	102° 41' 26.00" E
Muar River Estate	Muar River Estate, Locked Bag No. 503, 85009 Segamat, Johor, Malaysia	2° 34' 29.83" N	102° 45' 3.49" E
Pertang Estate	Pertang Estate, 72300 Simpang Pertang, Negeri Sembilan, Malaysia	2° 58' 20.38" N	102° 15' 17.68" E
Bukit Pilah Estate	Bkt Pilah Estate, 73500 Rompin, Negeri Sembilan, Malaysia	2° 43' 23.84" N	102° 30' 38.70" E
St. Helier Estate	St. Helier Estate, 72100 Bahau, Negeri Sembilan, Malaysia	2° 46' 21.83" N	102° 26' 25.32" E
Sg. Sabaling Estate	Sg. Sabaling Estate, 72100 Bahau, Negeri Sembilan, Malaysia	2° 50' 51.51" N	102° 28' 58.97" E

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1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Kok Foh Estate	2,133.99	7.95	133.90	2,275.84	93.77
Sg. Senarut Estate	1,440.47	5.72	1,512.19	2,958.38	48.69
Muar River Estate	1,453.35	0.45	130.82	1,584.62	91.72
Pertang Estate	950.17	0.07	102.25	1,052.49	90.28
Bukit Pilah Estate	625.80	7.99	3,033.52	3,667.31	17.06
St. Helier Estate	754.60	0.86	1,237.19	1,992.65	37.87
Sg. Sabaling Estate	124.23	2.56	1,194.56	1,321.35	9.40
Total (ha)	7,482.61	25.60	7,344.43	14,852.64	

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Kok Foh Estate	259.83	753.27	1,120.89	-	-	1,874.16	259.83
Sg. Senarut Estate	288.13	-	1,152.34	-	-	1,152.34	288.13
Muar River Estate	246.40	613.81	548.40	44.74	-	1,206.95	246.40
Pertang Estate	73.86	357.47	518.84	-	-	876.31	73.86
Bukit Pilah Estate	28.45	-	597.35	-	-	597.35	28.45
St. Helier Estate	-	325.98	428.62	-	-	754.60	-
Sg. Sabaling Estate	-	-	124.23	-	-	124.23	-
Total (ha)	896.67	2,050.53	4,490.67	44.74	-	6,585.94	896.67

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (May 23 - Apr 24)	Actual (May 23 - Apr 24)	Forecast (Jul 24 - Jun 25)
Kok Foh Estate	33,960.49	30,522.29	33,960.00
Sg. Senarut Estate	21,472.00	17,133.33	18,000.00
Muar River Estate	22,793.33	21,160.21	22,781.19
Pertang Estate	15,906.96	17,170.62	17,000.00
Bukit Pilah Estate	7,710.80	9,313.93	10,000.00
St. Helier Estate	14,759.07	15,466.50	15,413.00

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Sg. Sabaling Estate	5,053.58	2,848.92	2,800.00
Cheong Wing Chan Sdn Bhd	-	7,150.09	7,500.00
Eksklusif Pesona Sdn Bhd	-	4,076.15	4,500.00
Permodalan Pelangi Sdn Bhd	-	6,860.51	7,000.00
Total (mt)	121,656.23	131,702.55	138,954.19

1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (May 23 - Apr 24)	Actual (May 23 - Apr 24)	Forecast (Jul 24 - Jun 25)
A. Panas & Pegoh	N/A	4,220.29	N/A
Biofresh Synergies Sdn Bhd	N/A	1,697.15	N/A
Eng Huat Latex Concentrate	N/A	57,508.84	N/A
Langkah Berjasa	N/A	1,896.11	N/A
Total (mt)	N/A	65,322.39	N/A

1.9 Certified Tonnage

Mill Capacity: 45 MT/hr SCC Model: MB	Estimated (May 23 - Apr 24)	Actual (May 23 - Apr 24)	Forecast (Jul 24 - Jun 25)
	FFB	FFB	FFB
	121,656.23	131,702.55	119,954.19
	CPO (OER: 25.48%)	CPO (OER: 21.00%)	CPO (OER: 22.11%)
	31,000.00	27,657.54	26,526.43
	PK (KER: 6.66%)	PK (KER: 4.79%)	PK (KER: 5.50%)
	8,100.00	6,308.55	6,601.61

1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
27,657.54	0	0	119.30	23,189.15	23,308.45

Notes: The CPO balance is now 4,349.09 mt, which is brought forward to the next accounting month.

1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
5,442.19	0	0	2,572.44	2,849.63	5,422.07

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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 reassessment was conducted from 20-23/05/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the Kok Foh Palm Oil Mill and Kok Foh Estate, Sg. Senarut Estate, Muar River Estate, Pertang Estate, Bukit Pilah Estate, St. Helier Estate, Sg. Sabaling 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 2530-2:2013, 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 was 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 ($1\sqrt{3} = 2$). 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. Major non conformities closed out offsite due to evidences submission were sufficient.

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 (Certification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Kok Foh Palm Oil Mill	✓	✓	✓	✓	✓
Kok Foh Estate		✓			✓
Sg. Senarut Estate	✓		✓		
Muar River Estate	✓		✓	✓	
Pertang Estate		✓			✓
Bukit Pilah Estate	✓			✓	
St. Helier Estate	✓		✓	✓	
Sg. Sabaling Estate		✓			✓

Tentative Date of Next Visit: May 19, 2025 - May 22, 2025

Total No. of Mandays: 15

2.1 BSI Assessment Team

Team Member Name	Role	Qualifications
Valence Shem (VSH)	Team Leader	<p>Education: BTech (Hons) Bachelor's Degree in Industrial Technology, University of Science Malaysia</p> <p>Work Experience: 1) 9 years working experience in oil palm plantation industry 2) Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS, MSPO and SMETA</p> <p>Training attended: 1) ISO 14001 Lead Auditor Course 2) ISO 9001 Lead Auditor Course 3) Endorsed RSPO P&C Lead Auditor Course 4) Endorsed RSPO SCCS Lead Assessor Course 5) MSPO Awareness Training 6) ISO 45000 Lead Auditor Course 7) SMETA Auditor training</p>

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		<p>8) HCV-HCS training</p> <p>9) RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course</p> <p>10) RSPO ILO Auditing Guideline</p> <p>11) Application of Fundamental Principles and Rights at Work and Fair Recruitment</p> <p>12) Malaysian Sustainable Palm Oil (MSPO) MS 2530:2022 Lead Auditor Training</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice</p> <p><input checked="" type="checkbox"/> Health and Safety</p> <p><input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social</p> <p><input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>English and Bahasa Malaysia</p>
Nor'ain binti Mohd Nasir (NMN)	Team Member	<p>Education:</p> <p>Bachelor of Science (Hons) (Plantation Technology and Management) from University Teknologi Mara (UiTM)</p> <p>Work Experience:</p> <p>1) 10 years working experience in plantation company with various departments such as Estate Operations, Risk and System Management Department and Sustainability and Quality Department.</p> <p>2) Experience in auditing MSPO OPMC, MSPO SCCS, RSPO P&C, RSPO SCCS, ISCC EU and PLUS Basic Training, ISCC Waste & Residue and ISCC Independent Smallholder.</p> <p>Training attended:</p> <p>1) Lead Auditor Course for 14001:2015 (2019)</p> <p>2) Lead Auditor Course for ISO 9001:2015 (2024)</p> <p>3) Endorsed MSPO Auditor Course (2019)</p> <p>4) Endorsed MSPO SCCS Auditor Course (2019)</p> <p>5) Endorsed RSPO P&C Lead Auditor Course (2019)</p> <p>6) Endorsed RSPO SCCS Lead Auditor Course (2019)</p> <p>7) SA8000 (2019)</p> <p>8) ISCC EU and PLUS Basic Training (2019)</p> <p>9) ISCC Waste and Residue (2020)</p> <p>10) ISCC Independent Smallholder (2020)</p> <p>11) ISCC (ARIA) Platform (2023)</p> <p>12) Roundtable on Sustainable Biomaterials (RSB) (2020)</p> <p>13) Refresher-endorsed RSPO P&C 2018</p> <p>14) Lead Auditors Training Course (2021)</p> <p>15) RSPO-endorsed RSPO SCCS Refresher Course (2022)</p>

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		<p>16) Malaysian Sustainable Palm Oil (MSPO) MS 2530:2022 Lead Auditor Training</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice</p> <p><input type="checkbox"/> Health and Safety</p> <p><input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social</p> <p><input type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>English and Bahasa Malaysia</p>
Farrah Sahanim binti Paduka (FSP)	Team member	<p>Education:</p> <p>Bachelor of Science Forestry with Honours (Nature Park and Recreation) at University Malaysia Sabah.</p> <p>Work Experience:</p> <p>1) Experience in auditing in palm oil industry with more than 4 years.</p> <p>2) Experience in consulting, internal auditor and training management for various program such as MSPO, ISCC and ISO.</p> <p>Training attended:</p> <p>1) Integrated Management System (IMS) ISO 9001:2015 and ISO 14001:2015 Lead Auditor Training</p> <p>2) Malaysian Sustainable Palm Oil MS 2530:2013</p> <p>3) Lead Auditor Course, CQI & IRCA Certified ISO 9001:2015 and ISO 45001:2018, RSPO P&C and SA 8000</p> <p>4) Malaysian Sustainable Palm Oil (MSPO) MS 2530:2022 Lead Auditor Training</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice</p> <p><input type="checkbox"/> Health and Safety</p> <p><input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social</p> <p><input checked="" type="checkbox"/> Environmental</p> <p>Language proficiency:</p> <p>English and Bahasa Malaysia</p>
Zulkifli bin Kamarol Zaman (ZKZ)	Team member	<p>Education:</p> <p>Bachelor Sciences Agriculture Business, UPM</p> <p>Work Experience:</p> <p>1) 12 years working experience in oil palm plantation industry.</p> <p>2) Management system auditing since 2019 for various standards such as ISO 9001, RSPO P&C, RSPO SCCS, MSPO OPMC, MSPO SCCS, PEFC CoC.</p> <p>Training attended:</p>

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		<ol style="list-style-type: none"> 1) ISO 14001 Environmental Impact Assessment Training Course (2021) 2) MSPO Awareness Training (in-house training programme) (2018) 3) Lead Auditor Course ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 (2018) 4) MPOCC endorsed Malaysian Sustainable Palm Oil (MSPO) Auditor Training Course (2019) 5) MSPO SCCS Auditor Training Course (2019) 6) RSPO-endorsed RSPO Supply Chain Certification Training Course (2020) 7) RSPO-endorsed RSPO P&C Lead Auditor Training Course (2020) 8) ISO 45001 Auditor Online Training (2020) 9) Programme for the Endorsement of Forest Certification (PEFC) Chain of Custody (CoC) Training (2020) 10) HCV-HCS for Producers Online Course (2022) 11) RSPO-endorsed RSPO Supply Chain Certification Refresher Course (2023) 12) Programme for the Endorsement of Forest Certification (PEFC) Chain of Custody (CoC) Refresher Training (2023) 13) CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course (2023) 14) RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course 15) RSPO ILO Auditing Guideline 16) Application of Fundamental Principles and Rights at Work and Fair Recruitment 17) Malaysian Sustainable Palm Oil (MSPO) MS 2530:2022 Lead Auditor Training <p>Aspect covered in this audit:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <p>Language proficiency: English and Bahasa Malaysia</p>
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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
	Nil	

2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment.

Date	Time	Subjects	VSH	NMN	FSP	ZKZ
Monday 20/05/2024	0900 - 0930	<ul style="list-style-type: none"> Opening presentation by audit team leader Confirmation of assessment scope and finalize audit plan (including stakeholder's consultation) 	✓	✓	✓	✓
	0930 - 1300	<u>Bukit Pilah Estate</u> 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, wastes management, workers housing, clinic, Landfill, etc. and stakeholder consultation	✓	✓	✓	✓
	1300 - 1400	Lunch break				
	1400 - 1630	<u>Bukit Pilah Estate</u> Document review P1 – P7 (MSPO Part 3): 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 briefing	✓	✓	✓	✓
Tuesday 21/05/2024	0900 - 1300	<u>St. Helier Estate</u> 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, wastes management, workers housing, clinic, Landfill, etc. and stakeholder consultation	✓	✓	✓	✓
	1000 - 1200	<u>Stakeholder consultation</u> Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities (e.g., neighboring	-	✓	-	-

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		estates, smallholders, villages, workers representative, etc.), etc.				
	1300 - 1400	Lunch break				
	1400 - 1630	<u>St. Helier Estate</u> Document review P1 – P7 (MSPO Part 3): 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 briefing	✓	✓	✓	✓
Wednesday 22/05/2024	0900 - 1300	<u>Muar River Estate</u> 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, wastes management, workers housing, clinic, Landfill, etc. and stakeholder consultation	✓	✓	✓	✓
	1300 - 1400	Lunch break				
	1400 - 1630	<u>Muar River Estate</u> Document review P1 – P7 (MSPO Part 3): 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 briefing	✓	✓	✓	✓
Thursday 23/05/2024	0900 - 1300	<u>Kok Foh Palm Oil Mill</u> 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. and stakeholder consultation	✓	✓	✓	-
	1300 - 1400	Lunch break				
	1400 - 1530	<u>Kok Foh Palm Oil Mill</u> 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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		permits, mill inspection and internal monitoring records, CIP & implementation, etc.				
	1530 - 1630	- Interim closing briefing - Audit team discussion & preparation for closing meeting	✓	✓	✓	✓
	1630 - 1700	Closing meeting	✓	✓	✓	✓

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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 reassessment there were three (3) Major & two (2) Minor nonconformities and three (3) OFI raised. The SD Guthrie Berhad (SDGB) SOU 16 Kok Foh Certification Unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Major Non-conformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2491429-202405-M1	Issue Date:	23/05/2024
Due Date:	21/08/2024	Date of Closure:	21/08/2024
Area/Process:	Bukit Pilah Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.2.2 Major
Requirements:	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.		
Statement of Nonconformity:	The settlement on recruitment fees claims was not effectively resolved in timely and appropriate manner.		
Objective Evidence:	SDGB has established their Grievance Response Standard Operating Procedure, Version 2, effective 18/07/2022. The scope includes the intake and logging of grievances received through formal and informal channels, the assignment of grievances received for investigation and the cancelling, withdrawing, closing, or reopening and investigation.		
	Stated in the clause 3.3 The timescale of investigation is guided as follows:		
	No	Criteria	Timeline
2	Investigation involving interviews of complainant and review of documents (not complex) – Complainant willing to give their details	Non-anonymous – not more than 4 weeks Anonymous – Not more than 3 months	

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	<p>During interview with workers at Bukit Pilah Estate, it was found that there were two Indonesian workers (intake 15/02/2023), informed they have paid recruitment fees to a sub-agent for passport and medical cost. They only got to know they should not be charged for the recruitment fees when departing from the airport. They had discussed the issue with the estate management and they were told that they will get back the payment.</p> <p>Based on verification with the management there is a communication between estate, region office and HQ with subject Payments Made by Newly arrived "Pekerja Migran Indonesia" (PMI) to Recruitment Agents dated 22/02/2023 and stated that it was informed through worker's interview, OU's engagement, and other sources that there are newly arrived PMI's who had paid recruitment fees or related costs in their country of origin to secure work in SDGB. This is in breach of company procedures and must be investigated and addressed accordingly. The managers to report the incidents to grievance channel to ensure the claims are properly reported, tracked, and closed.</p> <p>Bukit Pilah Estate has sent their List of PMI Claim Pay Money to Agent February 2023 on 24/02/2023. There are nine Indonesian workers from Bukit Pilah Estate have been listed in the List of PMI claiming to pay money to agent under PT Cipta Rezeki Utama for passport and medical amounting IDR 3 million.</p> <p>However, as at now there is no evident of the investigation has been made to ensure the claims are reported, tracked, closed, and the result has been communicated to the related workers.</p>
Corrections:	GSD has briefed the case status and process that involve for resolving the case with the 2 affected workers and continued with verification to the workers' claims to process for the next steps.
Root cause analysis:	<p>These cases fall under the excluded list of complaints received on Recruitment Fee as agreed by the Management. However, the decision was not communicated to the Upstream OUs to inform the OUs accordingly.</p> <p>Management has agreed that these cases have not been accepted for further investigation as the source of complaint did not fall under the formal complaint channels.</p>
Corrective Actions:	Sustainability Compliance Unit, of Group Sustainability Department will review all the cases and investigate one by one for the excluded cases from regional sources for Bk Pilah Estate.
Assessment Conclusion:	<p>The management has briefed the status and process involve with the 2 interviewed workers during the audit and has arranged an online Teams Call for Group Sustainability Team with 9 Indonesian workers that have been listed in the List of PMI claiming to pay money to agent scheduled on 27/06/2024 (Thursday) 3.45 pm – 4.45 pm for verification on recruitment fee matters.</p> <p>The management has provided the following records:</p> <ol style="list-style-type: none"> 1) Record of the session with Workers on Recruitment Fee Matters (Ldg Bk Pilah), dated 27/6/2024.

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	<p>2) The outcome of the cases investigation conducted by Sustainability Compliance Unit, of Group Sustainability Department for the excluded cases from regional sources.</p> <p>The evidence of correction and corrective actions is adequate to close the NCR. The effectiveness of continuous implementation shall be verified in the next assessment visit.</p>
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Non-Conformity Report			
NCR Ref #:	2491429-202405-M2	Issue Date:	23/05/2024
Due Date:	21/08/2024	Date of Closure:	21/08/2024
Area/Process:	Bukit Pilah Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 (d) Major
Requirements:	<p>The occupational safety and health plan shall cover the following:</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>		
Statement of Nonconformity:	Some harvesters were provided with inappropriate PPE by the management.		
Objective Evidence:	Based on site visit at the harvesting operation at Bukit Pilah Estate, field no. 01K, it was found that 3 of the 5 sampled harvesters were provided with safety helmets which were not DOSH/SIRIM certified (Tanizawa type). This is not in-line with the SDGB's Personal Protective Equipment (PPE) Procedures, 2021, Clause 5.2.1.		
Corrections:	<p>1) To immediately collect all Safety Helmet (Tanizawa Type) from all workers.</p> <p>2) To ensure that the new Safety Helmet (Pro-Guard) that has DOSH/SIRIM Certificate are being used by the workers as per the issuance records.</p>		
Root cause analysis:	Tanizawa helmets found with workers during audit were issued long time ago, and the workers were already issued with new DOSH/Sirim certified helmets before the audit. However, the management failed to collect the Tanizawa helmet when the new ones are issued because the issuance was done by Division staff instead of storekeeper in charge and the staff overlooked to do it.		
Corrective Actions:	<p>1) To brief all division supervisors in charge of store that all PPE must be collected from workers upon issuance of the new ones.</p> <p>2) Estate Management will refer to RHSE if there is doubt.</p>		
Assessment Conclusion:	<p>Evidence verified:</p> <p>1) Pictorial record that shows the Tanizawa helmets have been return by the workers. Signatures of acknowledgement dated 27/05/2024 of the workers were also documented.</p> <p>2) Pictorial record that shows the DOSH/SIRIM certified helmets have been provided to the affected workers. Signatures to acknowledge receipt dated 27/05/2024 were also documented.</p> <p>3) Pictorial record that shows the division supervisors have been briefed on 27/05/2024.</p>		

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	<p>4) Pictorial records that show monitoring of PPE during morning muster is recorded. Pictures of harvesters wearing the certified helmets during working is also provided.</p> <p>The evidence of correction and corrective actions is adequate to close the NCR. The effectiveness of continuous implementation shall be verified in the next assessment visit.</p>
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Non-Conformity Report			
NCR Ref #:	2491429-202405-M3	Issue Date:	23/05/2024
Due Date:	21/08/2024	Date of Closure:	21/08/2024
Area/Process:	St. Helier Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Major
Requirements:	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.		
Statement of Nonconformity:	The compliance with legal requirements by the contractor was not satisfactorily monitored.		
Objective Evidence:	<p>At St. Helier Estate, sighted the contract agreement for contractor Rxxx Bxxxxxx Sdn Bhd is available as per audit. Sighted the document of "Offer of Employment" date 01/04/2024 for the contractor's workers is available as per audit. Sample of the workers are taken such as follows:</p> <ol style="list-style-type: none"> 1) Txxxxxxx A/L Gxxxxx 2) Gxxxxxxx Pxxxxx <p>However, sighted in the contract agreement, clause 3. "<i>Gaji anda akan dibayar pada atau sebelum hari ke-10 setiap bulan...</i>". This is against the Employment Act, Clause 19.1(1)" ...every employer shall pay to each of his employees not later than the seventh day after the last day of any wage period the wages..."</p>		
Corrections:	Enforce immediate amendment to contractors with regards to contract employees contract agreement.		
Root cause analysis:	Lapses in monitoring and validation on a monthly basis by PIC resulting in discrepancies between employment act and contract agreement.		
Corrective Actions:	<p>Monthly validation by PIC and verification by manager with regards to CVM management.</p> <p>Quarterly CVM meetings will be held at SOU level to ensure adherence to company SOP and legal requirements. Some of the verification done during the meeting will be:</p> <ol style="list-style-type: none"> 1) Pay slips – socso/EPF deduction. 2) Identity document and permit validation 3) Contract agreement 		
Assessment Conclusion:	<p>Evidence verified:</p> <ol style="list-style-type: none"> 1) Amended contract agreement that shows the payment of wage for the work completed in a month will be made by the 7th day of the following month. 2) Employees' payslips for the month of May 2024 and July 2024 that show the wage payment were made on the 7th day of the month. 		

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	The evidence of correction and corrective actions is adequate to close the NCR. The effectiveness of continuous implementation shall be verified in the next assessment visit.
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Non-Conformity Report			
NCR Ref #:	2491429-202405-N1	Issue Date:	23/05/2024
Due Date:	21/08/2024	Date of Closure:	Open
Area/Process:	Muar River Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.1.1 Minor
Requirements:	Social impact should be identified, and plans are implemented to mitigate the negative impacts and promote the positive ones.		
Statement of Nonconformity:	The Social Impact Assessment (SIA) action plan was not adequately implemented to mitigate negative issue.		
Objective Evidence:	<u>Muar River Estate</u>		
	Evident the Positive Impacts, Negative Impacts and Suggestion/Comments/ Areas for Improvements for each operating units in the Social Impact Assessment (SIA) Report SOU 16 Kok Foh that has been carried out between 06 – 09/06/2023.		
	There are 2 listed negative impacts and 13 Suggestion/Comments/Areas for Improvements as sighted for Muar River Estate in the SIA Report. The Social Action Plan FY 2024 of Muar River Estate has been established. However, the action plan does not incorporate the 2 negative impacts related to:		
	Indirect Impact		Management Input
	Infrastructure - Due to the presence of wild dogs, staff has requested fencing at the housing complex.	Management has requested a budget in CAPEX but not approved due to cost cutting. Estate Management to liaise with related government agencies to resolve the issue.	
	Water piping - The water piping at estate is old and always in need for repair – staff has requested for water piping replacement.	Estate management to put in Capex for 2024 budget.	
	Furthermore, since June 2023 there is no budget application for water piping issues.		
Corrections:	The management already conducted MRM and discussed the two new issues, amended and updated Social action plan.		
Root cause analysis:	Estate Management missed to include those issues in the Social Action Plan due to the report findings were not discussed in any avenue by management as its frequency is only once in every 5 years. Hence, only ongoing issues from other meetings were included in the yearly Social Action Plan review.		
Corrective Actions:	To include Social Impact Assessment Report details (last conducted, findings raised, ongoing issues status etc.) as a permanent agenda in the yearly Management Review Meeting to avoid missing out any updates.		
Assessment Conclusion:	The correction and corrective action plan are accepted. The evidence of implementation shall be verified in the next assessment visit.		

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Non-Conformity Report			
NCR Ref #:	2491429-202405-N2	Issue Date:	23/05/2024
Due Date:	21/08/2024	Date of Closure:	Open
Area/Process:	Muar River Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.4 Minor
Requirements:	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.		
Statement of Nonconformity:	Empty pesticide container was not disposed in an environmentally and socially responsible way.		
Objective Evidence:	During the site visit at field no. 00G, Muar River Estate, an empty glyphosate container was found unattended inside the field.		
Corrections:	The estate personnel already brought back the container and store in the premix area with labelling.		
Root cause analysis:	The incident happened due to lacking in the monitoring and supervision by the Estate Management with regards to implementation of Waste Management Plan. In addition, lack of awareness on the use of monitoring mechanism e.g. eSime+ among the employees to report unsafe act/ condition or any incompliances is also a contributing factor to the ineffective implementation and monitoring of the plan.		
Corrective Actions:	<ol style="list-style-type: none"> 1) To re-train all employees on the use of monitoring mechanism e.g. eSime+ to avoid such incident to recur in the future. 2) Estate Management to strengthen supervision by the Assistant Manager in charge by doing spot check from time to time to ensure that all wastes are disposed off according to the management plan. 		
Assessment Conclusion:	The correction and corrective action plan are accepted. The evidence of implementation shall be verified in the next assessment visit.		

Opportunity For Improvement			
Ref:	2491429-202405-I1	Clause:	MSPO 2530 Part 3: 4.3.1.1
Area/Process:	St. Helier and Muar River Estates		
Objective Evidence:	As required in the terms and conditions No. 4 of the <i>Surat Kebenaran Pembelian (Guna Ladang)</i> , ref. no.:NS/2024/ACP/0020 (GL) and JHR/2024/ACP/0013 (GL), St. Helier and Muar River estates are in the process of uploading their Delivery Order and Invoice for the purchase of Acephate to DOA's e-Lesen LRMP portal.		

Opportunity For Improvement			
Ref:	2491429-202405-I2	Clause:	MSPO 2530 Part 4: 4.4.4.2 (b)
Area/Process:	Kok Foh Palm Oil Mill		
Objective Evidence:	Learning from the previous accident, the control of accessibility to the scrap iron yard at the mill can be further improved to minimise the possibility of any employees		

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	from taking the iron and fabricate their own tools without prior approval from the management.
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Opportunity For Improvement			
Ref:	2491429-202405-I3	Clause:	MSPO 2530 Part 4: 4.5.3.2
Area/Process:	Kok Foh Palm Oil Mill		
Objective Evidence:	The segregation of wastes at the scrap iron yard can be further improved as some non-metal wastes were also disposed at the same place.		

Noteworthy Positive Comments	
1	Good cooperation by management team/staff/sustainability team.
2	Good documentation upkeep and retrieval.
3	Good housekeeping at working places e.g., workshop, storage, mill operation areas, etc.
4	Through interview and observation at worksites, workers demonstrate a good understanding on MSPO standard requirements.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	Nil	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:	Nil	Clause:	N/A
Area/Process:	N/A		
Objective Evidence:	N/A		

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Verification Statement	N/A
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3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2491429-202405-M1	Part 3: 4.4.2.2 (Major)	23/05/2024	Closed on 21/09/2024
2491429-202405-M2	Part 3: 4.4.4.2 (d) (Major)	23/05/2024	Closed on 21/09/2024
2491429-202405-M3	Part 3: 4.4.5.4 (Major)	23/05/2024	Closed on 21/09/2024
2491429-202405-N1	Part 3: 4.4.1.1 (Minor)	23/05/2024	Open
2491429-202405-N2	Part 3: 4.5.3.4 (Minor)	23/05/2024	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Government Agencies (Sekxxxh Kebxxxxxan Roxxin and Sekxxxh Mexxxxah Kebxxxxxan Buxxh Kxxap)</p> <p>The headmaster has attended the invitation for Stakeholder Consultation that has been conducted in February 2024. He also informed on the matters that have been asked during the meeting. Hope that management could work together in assisting student development.</p>
	<p>Management Responses:</p> <p>The management always maintain the close relationship with local communities. Any request must be by official letter as mentioned during stakeholder consultation.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
2	<p>Feedbacks: Contractor and Supplier (Nerxxh P.N. Krixxnaxxxthy, V Nadxxxxxan Entxxxxxse and Lxxng Sxxg Yxw)</p> <p>No issues arise, all contractor and supplier were provided with contract agreement and aware on the requirement to comply with standard minimum wages, EPF, SOCSO and the payment received within the stipulated time. The contractor and supplier will meet the manager directly when needed.</p> <p>The supplier informed estate helped villagers during flood.</p>
	<p>Management Responses:</p> <p>Management will maintain good relationship with contractor and supplier.</p>
	<p>Audit Team Findings:</p> <p>No further issue.</p>
3	<p>Feedbacks: Local community (Head of Village, Pexxn Jxxxi)</p> <p>Pexxn Jxxxi has a good relationship with the management of the estates and mill. Any issue they will meet directly with the manager or management. If the village receives assistance from the District Council, the village will also distribute to the estate workers at St Helier Estate, Division Juasseh next to the village.</p>

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	Management Responses: The management always maintain the close relationship with local communities.
	Audit Team Findings: No further issue.
4	Feedbacks: FFB Supplier (Chxxxg Wxxg Cxxn Esxte) The boundary was in good condition, clear with trenches. If they want to enter the estate, they will ask Auxiliary Police permission via OCP WhatsApp group. Any issues will be discussed via group WhatsApp group or meet the manager. There is invitation for stakeholder consultation. The payment of FFB sales was in order and there is agreement as FFB Supplier.
	Management Responses: The management always maintain the close relationship with FFB supplier or OCP.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: Sekxxxh Kebxxxxxan Roxxin Sekxxxh Mexxxxah Kebxxxxxan Buxxh Kxxap	Community/neighbouring village: Head of Village, Pexxn Jxxxi
Suppliers/Contractors/Vendors: Nerxxh P.N. Krixxnaxxxthy V Nadxxxxxan Entxxxxxse Lxxng Sxxg Yxw Chxxxg Wxxg Cxxn Esxte	Worker's Representative/Gender Committee: Workers of mill and estates Gender committees

MSPO Public Summary Report
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Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment SDGB SOU 16 Kok Foh Palm Oil Mill and its Supply Bases Certification Unit complies with the MS 2530-2:2013 or MS 2530-3:2013 or MS 2530-4:2013. It is recommended that the certification of SDGB SOU 16 Kok Foh Palm Oil Mill and its Supply Bases Certification Unit is continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Shylaja Devi Vasudevan Nair	Name: Valence Shem
Company name: SD Guthrie Berhad	Company name: BSI Services Malaysia Sdn Bhd
Title: Head, Sustainability Compliance Unit	Title: Lead Auditor
Signature: 	Signature: 
Date: 23/09/2024	Date: 28/08/2024

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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 -	<p>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. SDGB aims to be a leading integrated producer and supplier of certified sustainable palm oil. SDGB has also committed to:</p> <ul style="list-style-type: none"> • Promoting Good Governance and Transparency • Contributing to a better society • Minimising environmental harm • Delivering sustainable quality <p>The “Group Sustainability & Quality Policy Statement” shall be guided by the commitments spelled out in the Company’s;</p> <ul style="list-style-type: none"> • Responsible Agriculture Charter (RAC) • Human Right Charter (HRC) <p>Verify the policies are focusing on sustainability principle that covered all elements in MSPO standard and its implementation. All policies are approved by top management and publicly available in SDGB’s website and office notice board.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.1.1.2	<p>The policy shall also emphasize commitment to continual improvement.</p> <p>- Major compliance -</p>	<p>SDGB has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. SDGB aims to be a leading integrated producer and supplier of certified sustainable palm oil. SDGB has also committed to:</p> <ul style="list-style-type: none"> • Promoting Good Governance and Transparency • Contributing to a better society • Minimising environmental harm • Delivering sustainable quality <p>The "Group Sustainability & Quality Policy Statement" shall be guided by the commitments spells out in the Company's;</p> <ul style="list-style-type: none"> • Responsible Agriculture Charter (RAC) • Human Right Charter (HRC) <p>Verify the policies are focusing on sustainability principle that covered all elements in MSPO standard and its implementation. All policies are approved by top management and publicly available in SDGB's website and office notice board.</p>	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	<p>Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>SDGB has implemented internal audit procedure outlined in the SDGB Sustainability and Quality Management (PQMS) documentation, 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</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		<div>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.</div> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Bukit Pilah</td><td>21/03/2024</td><td>15 Major, 2 OFI</td></tr><tr><td>St Helier</td><td>21/03/2024</td><td>12 Major, 0 OFI</td></tr><tr><td>Muar River</td><td>19/03/2024</td><td>10 Major, 0 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Bukit Pilah	21/03/2024	15 Major, 2 OFI	St Helier	21/03/2024	12 Major, 0 OFI	Muar River	19/03/2024	10 Major, 0 OFI	
Estate	Date of internal audit	Internal Audit Results													
Bukit Pilah	21/03/2024	15 Major, 2 OFI													
St Helier	21/03/2024	12 Major, 0 OFI													
Muar River	19/03/2024	10 Major, 0 OFI													
4.1.2.2	<div>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.</div> <div>- Major compliance -</div>	<div>All sample estate</div> <div>SDGB has implemented internal audit procedure outlined in the SDGB Sustainability and Quality Management (PQMS) documentation, 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. Records such as internal audit report confirming this compliance are available for verification as indicated below.</div> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Bukit Pilah</td><td>21/03/2024</td><td>15 Major, 2 OFI</td></tr><tr><td>St Helier</td><td>21/03/2024</td><td>12 Major, 0 OFI</td></tr><tr><td>Muar River</td><td>19/03/2024</td><td>10 Major, 0 OFI</td></tr></table> <div>Sighted the root cause, correction, corrective action plan and evidence to close the non-conformities is available as per audit. The monitoring can be sight through the Sustainability Certification Online Tracking System (SCOTS).</div>	Estate	Date of internal audit	Internal Audit Results	Bukit Pilah	21/03/2024	15 Major, 2 OFI	St Helier	21/03/2024	12 Major, 0 OFI	Muar River	19/03/2024	10 Major, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results													
Bukit Pilah	21/03/2024	15 Major, 2 OFI													
St Helier	21/03/2024	12 Major, 0 OFI													
Muar River	19/03/2024	10 Major, 0 OFI													

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Criterion / Indicator		Assessment Findings			Compliance
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
		Estate	Date of internal audit	Date of management review	
		Bukit Pilah	21/03/2024	23/03/2024	
		St Helier	21/03/2024	21/03/2024	
		Muar River	19/03/2024	05/04/2024	
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 -	All sample estate 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. SDGB has implemented Standard Operating Procedures (SOP) for Management Review as documented in the Management Review Guidelines 2024, version 1.0, date approved March 2024. According to the SOP, management reviews are required to be conducted at minimum of twice a year or determined based on the progress and compliance status; includes the number of findings/non-conformities raised from the internal reviews (i.e. RSPO, MSPO, HACCP, ISCC, OSH, SWS).			Complied
		Estate	Date of internal audit	Date of management review	
		Bukit Pilah	21/03/2024	23/03/2024	
		St Helier	21/03/2024	21/03/2024	
		Muar River	19/03/2024	05/04/2024	

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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 consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>An action plan for continual improvement based on consideration of social and environment was established by the sampled estate. The plan established by the estate has included positive and negative impacts and the mitigation measure as well as frequency and monitoring period. Continual improvement plan for the sampled estate is incorporated in the following documents:</p> <ul style="list-style-type: none"> - Environmental Management Plan - Safety and Health Management Plan - Social Management Plan <p>Among of plan verified are as follows:</p> <p><u>Bukit Pilah Estate</u></p> <ul style="list-style-type: none"> - Social <ul style="list-style-type: none"> Issue: Sg. Kelamah Division workers requested for 3 additional hut or small shelter in field for rest. Action plan: Management will build hut or small shelter as requested. - Environment <ul style="list-style-type: none"> Objectives: Towards waste utilization. Action plan: Monitoring and collection of EFB and apply in the field. <p><u>St Helier Estate</u></p> <ul style="list-style-type: none"> - Social <ul style="list-style-type: none"> Issue: Workers want small shelter if raining during operation Action plan: Management will build small shelter as requested. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Environment Objectives: To optimize usage of recyclable waste. Action plan: Labelling of re-use empty container with "skull". <u>Muar River Estate</u> - Social: Issue: Grievance issue by workers Action plan: Management will conduct social dialogue as a mechanism to discuss and act upon any grievance issue raised by worker. - Environment: Objectives: Monitoring of waste. Action plan: Disposal SW by contractors licensed by DOE. <p>Further verification, during the audit found that status of the above action plan was implemented by each operating unit as evident through site visit and documentation review.</p>	
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>SDGB has establish a system to improve practices in line with new information and techniques or new industry standards and technology. There is department will introduce the new technology or techniques in the estate for implementation to improve the current practice such as Mechanization Upstream Malaysia Department. The department will inform Regional Offices if there is any new technology or techniques need to be implemented by the operating unit.</p> <p>In SOU 16, 'Mini Tractor – Grabber' to aid in harvesting has been used since June 2022 to ensure efficiency and effectiveness of FFB infield evacuation as well as to increase productivity and reducing the number of workers required. In addition, to ensure no trash and debris from</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>loose fruit collection, CE2 machine is using to sieve collected loose fruit before loading it into mini tractor replacing previous method of manually sieving the loose fruit using earth basket sieving the loose fruit manually using earth basket. This method has been in used as trial since March 2024 for Muar River Estate.</p> <p>Besides of technology for operational activities, the operating unit also uses Attendance Apps to record workers attendance during the morning muster. The system, called Upstream Automation, records the clock-in and clock-out time of the workers. Attendance is scanned by the field supervisor using mobile phone provided by the company and uploaded to computer, where it is captured by the SEMUA system.</p> <p>Despite the above, the operating unit gathered the new information and technology from the supplier and conference or seminar such as MAPA/NUPW Seminar, ISP Planter's Seminar, etc.</p>	
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>Dissemination information of new technology to workers and staff through training conducted once a year by vendor/supplier or estate manager and assistant manager. Sighted few series of training for the workers and staffs with regards to the new technology as mentioned in indicator 4.1.4.2 in order to ensure know-how on the new technologies transferred to the workers and staffs. Example training conducted as below:</p> <ul style="list-style-type: none"> • 'CE2' machine training has been conducted on 13/03/2024 at Muar River Estate. • Training for handling 'Mini Tractor – Grabber' for harvesting has been conducted on 02/12/2023 by Kubota (supplier). • Training for Upstream Automation for attendance records has been conducted on 11/05/2023 by Head Quarters personnel. 	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	<p>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.</p> <p>- Major compliance -</p>	<p>The management documents that are specified in the RSPO and MSPO are publicly available in the SDGB website https://www.sdguthrie.com/ as sighted in the Group Sustainability & Quality Policy Statement 'Kenyataan Dasar Kelestarian & Kualiti Kumpulan'.</p> <p>SDGB established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. Appendix 5 Flowchart and Procedure on Handling in Social Issues, Ver 1, Year 2008, Issue No.1 Issue date 1/4/2008.</p> <p>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.</p> <p>Review on the procedure, describes estate manager as person in-charge and responsible to address the communication and requests from internal and external.</p> <p>The management also has established Whistle Blowing Policy (GPA No. B5) dated 29/08/2019. The key objective of this policy is to provide an internal mechanism or reporting, investigation, and remedying:</p> <ul style="list-style-type: none"> i. Any wrongdoing ii. Grievance with Wrongdoing elements as defined in Clause 4.3. Through this GPA, Directors, Employees, Counterparties and Business Partners should be reassured that they are able to raise 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>genuine concerns in good faith without fear of reprisals or retaliation.</p> <p>Freedom in making grievance/complaint to solve any issues at workplace or worker quarters and no action will be stressed against the complainer or person who making grievances. There are few mediums such as:</p> <ol style="list-style-type: none"> 1. Suara Kami <ul style="list-style-type: none"> • 7 languages operator • Third party – independent • Confidentiality • Call 1800818771 or text 01130116031 or via Facebook messenger. 2. Whistle Blowing <ul style="list-style-type: none"> • Free • Identity being secretly protected • Independent party • Call 1800223388 • WhatsApp 019 2797553 • Email: whistleblowing@sdguthrie.com 3. 'Oil Palm Pal' (OPP) – barcode for housing repairs <p><u>Bukit Pilah Estate, St Helier Estate & Koh Foh POM</u></p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p>The Stakeholder Consultation for SOU 16 Koh Foh has been conducted on 6/2/2024 attended by 72 participants such as Manager and Assistant Manager of Bukit Pilah Estate, Koh Foh Oil Mill, Koh Foh Estate, Sg Sebaling Estate, St. Helier Estate, Contractor M. Leela Enterprise, MNHB Reka, IRO NUPW, Sinar Harapan, Ketua Kampung Jaya, Chong Win Chan Estate, JPPK Desa Anggerin, Department of Environment, Pertanian RISDA, Sekolah Jenis Kebangsaan Tamil Sungai Sebaling, Maybank Bahau, etc.</p> <p>Part of the agenda were Introduction of management team, RSPO and MSPO Certifications, Suara KAMI Channel (18998-18-771), Whistle Blowing Channel (1800-2233-88), Foreign Workers Employment Procedure (documented and 18 years & above).</p> <p><u>Muar River Estate</u></p> <p>The Stakeholder Consultation for SOU 16 Koh Foh for Sungai Senarut, Sungai Gemas & Muar River Estate was held on 7/2/2024 with 32 participants such as Manager and Assistant Manager Sungai Senarut Estate, Muar River Estate, Ketua Kampung Bakar Batu, Sekolah Jenis Kebangsaan Tamil Ladang Sungai Senarut, PGB Segamat, CLS Kem Sirajuddin, Police Station Batu Anam/Gemas Baru, Taman Suria, Mahin Varma Enterprise, PRG Electrical, MTJJ, Alpha Two Trading, Appalasamy Contractor at Meeting Room Latex Factory Batu Anam.</p> <p>All the stakeholders have been briefed about the Emergency Exit Plan, RSPO & MSPO Certifications, Promotion of MSPO & RSPO to Smallholders, Legal Compliance Related To MPOA, MPOB, PBT, Emergency Response Team (ERT) of Fire, Flood Etc, Complaints/Grievance and Communication Channel.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The internal briefing to all staff and workers on Group Sustainability Policies, RSPO and MSPO certifications, Safety and Health on:</p> <ol style="list-style-type: none"> 1. Bukit Pilah Estate - 22/1/2024 and 23/1/2024 2. St Helier Estate – 20/2/2024 3. Muar River Estate - 15/5/2024 	
4.2.1.2	<p>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.</p> <p>- Major compliance -</p>	<p>The management disseminated the information of the documents that made publicly available such as management plan, OSH plan, audit reports and land titles upon request during the stakeholder meetings. Internal and external stakeholders could access to the SDGB address website at https://www.sdguthrie.com/ to obtain information such as policies, annual report and complaint procedures.</p>	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>The management has established ESH Communication and Consultation (Doc No: SD/SDP/SQM(ESH)/001-2-4 dated 01/07/2020. The procedure consists of:</p> <ol style="list-style-type: none"> 1. Communication between SDP and Internal Parties 2. Communication between SDP and External Parties <p>The objective is to ensure accurate, adequate, and effective information on Environmental, Safety and Health (ESH) is communicated to, from and within the SDGB and interested parties in line with the commitment of ESH policy.</p> <p>The procedure for communication was documented, disclosed, implemented, and made available by the management as per Quality</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Management System sub section 5.5: Procedure for External Communication.</p> <p>Appendix 5.5.3.2 Procedure for External Communication defined as a request for information. The procedure for handling external Quality, Safety, Health and Environment (QSHE) was illustrated and explained as follows:</p> <ol style="list-style-type: none"> 1. Receipt of External Communication 2. Review of Communication 3. Time frame for External Communication within 2 weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation. 4. Communications with Certification Body 5. Communication with TQEM Department, Plantation Division 6. Communication with the Media 7. Pro Active Communication <p>Plantation Quality Management System (Sustainable Plantation Management System) Version 1, year 2008. - Flowchart and procedure on Handling Land Dispute, Flowchart and Procedure on Handling Social Issue.</p> <p>The company policies, procedures, SDP Charters, Complaints and Grievances Procedure, and Whistleblowing Channel related to sustainability or RSPO/MSPO certification has been explained to the stakeholders during Stakeholders Consultation meeting as per Indicator 2.1.1.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The Stakeholder Consultation for Bukit Pilah Estate, St Helier Estate & Koh Foh POM has been conducted on 6/2/2024 and Stakeholder Consultation for Sungai Senarut, Sungai Gemas & Muar River Estate was held on 7/2/2024. The meeting was attended by school, contractor, local authorities, local community representatives, neighbours, vendors and FFB suppliers as evident in the list of attendance and minutes meeting.</p> <p>The internal briefing to all staff and workers on Group Sustainability Policies, RSPO and MSPO certifications, Safety and Health on:</p> <ol style="list-style-type: none"> 1. Bukit Pilah Estate - 22/1/2024 and 23/1/2024 2. St Helier Estate – 20/2/2024 3. Muar River Estate - 15/5/2024 	
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p>The management has appointed social officer or person responsible on social matters, communication, consultation, and complaints:</p> <ol style="list-style-type: none"> 1. Bukit Pilah Estate – Assistant Manager with effect of 3/1/2024 to 31/12/2024 2. St Helier Estate – Miss Nor Xxx Binti Hxxxin, Assistant Manager effectively from 17/1/2024 3. Muar River Estate – Mr Fxxxxl Nxxm bin Axxul Waxxb, Assistant Manager since 7/5/2024 <p>Part of the responsibilities of the social officer:</p> <ol style="list-style-type: none"> 1. To investigate any complaints/grievances related to any social issues and proposed appropriate action taken. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>2. To keep the record and confidentiality of the complaints/grievances.</p> <p>3. To give counselling and advise to workers who need helps related to any social issues.</p> <p>4. To assist estate on conducting/organizing program and training.</p>	
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>The mill and estates have maintained the List of Stakeholders FY 2024 includes categorized as Contractors, Vendors/Suppliers, Local Community and Other Interested Parties (Government Agencies, School, Hospitals, Balai Polis, OCP etc.).</p> <p>Sighted the samples of invitation letter dated 18/1/2024 for SDGB Stakeholder Consultation (Ladang St Helier) plan on 6/2/2024 to Teras Intergrasi Sdn Bhd, Pengurus Pertubuhan Keselamatan Social Cawangan Kuala Pilah, Pengerusi Surai St Helier, National Union of Plantation Workers (NUPW), Kee Chong Hardware Sdn Bhd, Kampung Bau Bukit Gelugor, Jabatan Tenaga Kerja Kuala Pilah, etc.</p> <p>The Stakeholder Consultation for Bukit Pilah Estate, St Helier Estate & Koh Foh POM has been conducted on 6/2/2024 and Stakeholder Consultation for Sungai Senarut, Sungai Gemas & Muar River Estate was held on 7/2/2024. The meeting was attended by school, contractor, local authorities, local community representatives, neighbours, vendors and FFB suppliers as evident in the list of attendance and minutes meeting.</p> <p>Evident the records of action taken in response to input from stakeholders such as type of contribution to community, permission for using estate roads, etc.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	SDGB has established SOP for traceability and documented in SDGB, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference 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).	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The method of inspection is by conducting MSPO internal audit. The last audits were conducted on various dates mentioned in Indicator 4.1.2.1.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The overall personal in charge for the traceability is the Head of Operating Unit, where in this case are the estate managers [ref.: Clause 4 of SOP for Sustainable Supply Chain and Traceability].	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	The delivery records of the FFB are well maintained by the sampled operating units in accordance with their SOP for Sustainable Supply Chain and Traceability for Upstream Malaysia. Verification of FFB Consignment Note, Weighbridge Tickets, Crop Book and FFB dispatch in SAP and Check-roll System (CRS) system showed that the recording of FFB delivered to the mill is accurate.	Complied
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			

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Criterion / Indicator		Assessment Findings	Compliance
4.3.1.1	<p>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>The sampled estates continue to demonstrate their commitment towards compliance with legal requirements. Among the evidence of compliance verified were:</p> <p><u>Bukit Pilah</u></p> <ul style="list-style-type: none"> • Diesel permit, PBKB/2023/P/N-000275, SDGB, 18,000 lt, validity 17/11/2023 – 16/11/2024 • Air receiver tank, NS PMT 1740, valid until 29/11/2024 • Air receiver tank, NS PMT 880, valid until 29/11/2024 • Air receiver tank, NS PMT 881, valid until 29/11/2024 • MPOB License #524036002000, 629.72 Ha, valid until 30/09/2024 • MPOB License #622112011000, valid until 31/08/2024 • Lesen Abstraksi Air, License #AP-0210, valid until 31/12/2025 • Lesen Abstraksi Air, License #AP-0211, valid until 31/12/2025 <p><u>St Helier</u></p> <ul style="list-style-type: none"> • Diesel permit, PBKB/2024/P/N-000045, 18,000 lt, validity 21/02/2024 – 20/02/2025 • Air receiver tank, NS PMT 2330, valid until 17/03/2025 • Air receiver tank, NS PMT 2329, valid until 28/07/2025 • Permit to deduct wages for water bill, ref. no.: (5)PMT10502/2022/003, dated 15/03/2023 • MPOB License #525550002000, 1,018.25 Ha, valid until 31/12/2024 	Opportunity for improvement

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Muar River</u></p> <ul style="list-style-type: none"> • Diesel permit, P: J006121, SDGB, 8,190 lt, validity 26/02/2022 – 25/02/2025 • Air receiver tank, JH PMT 3068, valid until 10/12/2024 • Air receiver tank, JH PMT 880, valid until 29/11/2024 • Air receiver tank, NS PMT 881, valid until 29/11/2024 • MPOB License #518846002000, 1,453.35 Ha, valid until 28/02/2025 <p>Nonetheless, on another note, as required in the terms and conditions No. 4 of the Surat Kebenaran Pembelian (Guna Ladang), ref. no.:NS/2024/ACP/0020 (GL) and JHR/2024/ACP/0013 (GL), St. Helier and Muar River estates are in the process of uploading their Delivery Order and Invoice for the purchase of Acephate to DOA's e-Lesen LRMP portal. This is raised as an OFI to be followed up in the next assessment visit.</p>	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>The sampled operating units have in place their Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Among the applicable laws registered are as follows:</p> <ul style="list-style-type: none"> - Whistleblower Protection Act 2010 - Minimum Wages Order 2022, Amendment 2022 - Fire Services Act 1988 (Act 341) Amendment 2020 - "Pembangunan Sumber Manusia Berhad" Act 2000 - Anti-Sexual Harassment Act 2021 - Employees' Social Security (Amendment) Act 2022 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Employment Insurance System (EIS) (Amendment) Act 2022 - Control of Supplies Act 1961 - Employment (Amendment) Act 2022 - Garis Panduan Pelan Pengurusan Tandan Kosong Kelapa Sawit 2021 	
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Documented procedure has been established and implemented in accordance with the Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units. Group Sustainability Department (GSD) and respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.</p>	Complied
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>A mechanism to ensure compliance to legal and other requirement has been documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units.</p> <p>Regional Sustainability Department and respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance as per Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008.</p> <p>Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office. On the</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance										
		site verification, interviews with office personnel and records indicate that the system is appropriate to the operations. Tracking system on any changes in the law been well implemented. E.g., regular notification by Head Office and regular updates from the DOE/DOSH websites.											
Criterion 4.3.2 – Lands use rights													
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -	<u>Bukit Pilah Estate</u> Sighted there is the availability of boundary stones and boundary peg (colour with white and red strips). Monitoring of boundary was conducted by auxiliary police continuously. The boundary is clearly seen in the boundary map available during audit. Given below are sample boundary stones GPS coordinates as evidence. <table><tr><td>Latitude</td><td>Longitude</td><td>Neighbour</td></tr><tr><td>2 ° 44 ' 28.4 " N</td><td>102 ° 30 ' 47.5 " E</td><td>KLK Ladang Batang Jelai</td></tr></table> However, sighted there is slight variance in estate hectarage. Changes is due to the resurvey of estate land used by the SDGB management. Details is such as follow: <table><tr><td>Land Titles (31 land titles – Geran Cukai Tanah)</td><td>SDGB GPS Services (based on the document of “Semua Field – Division Master Listing”, SAP system)</td></tr><tr><td>3,683.58 Ha</td><td>3,667.31 Ha</td></tr></table> Sighted SDGB is in the midst of changing the hectarage stated in the SAP system – 3,667.31 Ha to Land Titles – 3,683.58 Ha as stated in the communication email between Bukit Pilah Estate and SDGB Land Management Department HQ on 20/05/2024	Latitude	Longitude	Neighbour	2 ° 44 ' 28.4 " N	102 ° 30 ' 47.5 " E	KLK Ladang Batang Jelai	Land Titles (31 land titles – Geran Cukai Tanah)	SDGB GPS Services (based on the document of “Semua Field – Division Master Listing”, SAP system)	3,683.58 Ha	3,667.31 Ha	Complied
Latitude	Longitude	Neighbour											
2 ° 44 ' 28.4 " N	102 ° 30 ' 47.5 " E	KLK Ladang Batang Jelai											
Land Titles (31 land titles – Geran Cukai Tanah)	SDGB GPS Services (based on the document of “Semua Field – Division Master Listing”, SAP system)												
3,683.58 Ha	3,667.31 Ha												

Criterion / Indicator		Assessment Findings	Compliance																
		<p><u>St. Helier Estate</u></p> <p>Sighted there is the availability of boundary stones and boundary peg. Monitoring of boundary was conducted by auxiliary police continuously. The boundary is clearly seen in the boundary map available during audit. Given below are sample boundary stones GPS coordinates as evidence.</p> <table><tr><td>Latitude</td><td>Longitude</td><td>Neighbour</td></tr><tr><td>2.75683</td><td>102.40905</td><td>Private property</td></tr></table> <p><u>Muar River Estate</u></p> <p>Sighted there is the availability of boundary stones and boundary peg (colour with red). Monitoring of boundary was conducted by auxiliary police continuously. The boundary is clearly seen in the boundary map available during audit. Given below are sample boundary stones GPS coordinates as evidence.</p> <table><tr><td>Latitude</td><td>Longitude</td><td>Neighbour</td></tr><tr><td>2 ° 56 ' 60 " N</td><td>102 ° 74 ' 71 " E</td><td>Kg. Batu Bakar</td></tr></table> <p>However, sighted there is slight variance in estate hectarage. Changes is due to the resurvey of estate land used by the SDGB management. Details is such as follow:</p> <table><tr><td>Land Titles (12 land titles – Geran Cukai Tanah)</td><td>SDGB GPS Services (based on the document of "Field Area Details From Field Monthly Info" on SAP system)</td></tr><tr><td>1,578.6656 Ha</td><td>1,584.63 Ha</td></tr></table> <p>Sighted SDGB is in the midst of confirming either to refer the hectarage stated in the SAP svstem – 1.584.63 Ha or Land Titles – 1.578.6656</p>	Latitude	Longitude	Neighbour	2.75683	102.40905	Private property	Latitude	Longitude	Neighbour	2 ° 56 ' 60 " N	102 ° 74 ' 71 " E	Kg. Batu Bakar	Land Titles (12 land titles – Geran Cukai Tanah)	SDGB GPS Services (based on the document of "Field Area Details From Field Monthly Info" on SAP system)	1,578.6656 Ha	1,584.63 Ha	
Latitude	Longitude	Neighbour																	
2.75683	102.40905	Private property																	
Latitude	Longitude	Neighbour																	
2 ° 56 ' 60 " N	102 ° 74 ' 71 " E	Kg. Batu Bakar																	
Land Titles (12 land titles – Geran Cukai Tanah)	SDGB GPS Services (based on the document of "Field Area Details From Field Monthly Info" on SAP system)																		
1,578.6656 Ha	1,584.63 Ha																		

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Criterion / Indicator		Assessment Findings	Compliance																				
		Ha as stated in the communication email between Muar River Estate and SDGB R&D – Precision Agriculture Unit (PAU) on 21/05/2024.																					
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 Estates has the legal documents showing no restrictions on land use and legal ownership of the estates which clearly shows that the land belong to SDGB (Peninsular) Sdn Bhd. Further, under the heading "Rekod Ketuanpunyaan" in the land title it is clearly written that the land belongs to SDGB (Peninsular) Sdn Bhd.</p> <p><u>Bukit Pilah</u></p> <p>Bukit Pilah Estate has 31 Land Titles in total with some with Rubber and Oil Palm of "<i>Syarat-Syarat Nyata</i>". Given below are some samples land titles as evidence:</p> <table border="1"> <thead> <tr> <th>Title Number</th><th>Lot Number</th><th><i>Syarat-Syarat Nyata</i></th><th>Ownership</th></tr> </thead> <tbody> <tr> <td>7xxx4</td><td>59</td><td>Agriculture</td><td>Sime Darby Plantation Sdn Bhd</td></tr> <tr> <td>6xxx8</td><td>93</td><td>Oil Palm</td><td>Sime Darby Plantation Sdn Bhd</td></tr> </tbody> </table> <p><u>St. Helier</u></p> <p>St. Helier Estate has 22 Land Titles in total with some with Rubber and Oil Palm of "<i>Syarat-Syarat Nyata</i>". Given below are some samples land titles as evidence:</p> <table border="1"> <thead> <tr> <th>Title Number</th><th>Lot Number</th><th><i>Syarat-Syarat Nyata</i></th><th>Ownership</th></tr> </thead> <tbody> <tr> <td>261903</td><td>30169</td><td>Agriculture</td><td>Sime Darby Plantation Sdn Bhd</td></tr> </tbody> </table>	Title Number	Lot Number	<i>Syarat-Syarat Nyata</i>	Ownership	7xxx4	59	Agriculture	Sime Darby Plantation Sdn Bhd	6xxx8	93	Oil Palm	Sime Darby Plantation Sdn Bhd	Title Number	Lot Number	<i>Syarat-Syarat Nyata</i>	Ownership	261903	30169	Agriculture	Sime Darby Plantation Sdn Bhd	Complied
Title Number	Lot Number	<i>Syarat-Syarat Nyata</i>	Ownership																				
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261903	30169	Agriculture	Sime Darby Plantation Sdn Bhd																				

Criterion / Indicator		Assessment Findings				Compliance
		723	356	Oil palm	Sime Darby Plantation Sdn Bhd	
		61162	357	Oil palm	Sime Darby Plantation Sdn Bhd	
		<u>Muar River</u> Muar River Estate has 12 Land Titles in total with some with Rubber and Oil Palm of “ <i>Syarat-Syarat Nyata</i> ”. Given below are some samples land titles as evidence:				
		Title Number	Lot Number	<i>Syarat-Syarat Nyata</i>	Ownership	
		5xxx4	PTD 19120	Oil palm	Sime Darby Plantation Sdn Bhd	
		5xxx5	PTD 16941	Oil palm	Sime Darby Plantation Sdn Bhd	
		2xx1	1988	Oil palm	Sime Darby Plantation Sdn Bhd	
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Legal perimeter boundary has been maintained with clear demarcation by the sampled estates. ‘Boundary Stone Map – GPS Survey Maps’ for the sampled estate are available during the audit and maintained including the GPS coordinate for each boundary stone. Boundary stone/markers and trenches has been erected and constructed along the estates boundaries as observed during site visit. There was no evidence of plantings beyond the perimeter boundary as verified during the site visit. Verification during the audit found that boundary was monitored by Auxiliary Police (AP) patrolling on a daily basis. The areas visited are as follows:				Complied
		Estates	Field no	GPS Coordinate		
		Bukit Pilah	P05	2°42’34.9” N, 102°30’49.1” E		

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Criterion / Indicator		Assessment Findings			Compliance
		St Helier	P23	2°49'27.9" N, 102°17'33.1" E	
		Muar River	P22	2°56'60.0" N, 102°74'71.0" E	
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 -	All sample estate There are no disputes have been recorded in all samples estates. There is no evidence of conflict present in this estate. There is no violence or instigated violence in maintaining peace because the companies have clear procedures for land conflict.			Not applicable
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 -	All sample estate There is no customary land within or surroundings in all sample estates. There are also no land disputes or claims involving the estates. The company has proper legal land titles for the land ownership.			Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	All sample estate There is no customary land within or surroundings in all sample estates. There are also no land disputes or claims involving the estates. The company has proper legal land titles for the land ownership.			Not applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	All sample estate There is no customary land within or surroundings in all sample estates. There are also no land disputes or claims involving the estates. The company has proper legal land titles for the land ownership.			Not applicable
4.4 Principle 4: Social responsibility, health, safety and employment condition					
Criterion 4.4.1: Social Impact Assessment (SIA)					

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Criterion / Indicator		Assessment Findings	Compliance
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>Bukit Pilah Estate, St Helier Estate and Muar River Estate</u></p> <p>Sighted the Social Impact Assessment (SIA) Report for SOU 16 that have been conducted from 6 to 9/6/2023 by Sustainability Compliance Unit, Group Sustainability Department that covered Kok Foh Palm Oil Mill, Kok Foh Estate, Sungai Senarut Estate, Muar River Estate, Sungai Gemas Estate, Bukit Pilah Estate, Sungai Sabaling Estate, Pertang Estate and St. Helier Estate.</p> <p>The management have identified the negative impacts and suggestion/comments/ areas for improvements and plans to mitigate the issues and promoting the positives ones.</p> <p>The samples of positive impacts:</p> <ol style="list-style-type: none"> 1. Multiracial, multinational, and multi-religion workers live harmoniously even when living in different division. 2. Workers have access to religious places and can celebrate Festive days accordingly with approved holidays. 3. Many positive changes happen after ILO implementation such as improved infrastructure at workers housing complex area (community hall, car garage, tiles in kitchen and bedroom, tar road, etc.). 4. Healthcare - Staff and workers are provided with free healthcare. Medical access on the estate is available for workers and additional panel clinic is provided when necessary. 5. Grievance channels (ie: Suara Kami, Whistleblowing) and Social Dialogue are made available for workers and contractors to voice out their concerns. 	Minor non-conformance

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Sighted the samples of negative impacts and the action that has been taken such as:</p> <ol style="list-style-type: none"> 1. The Canteen operating hours at the estate division is not consistent, thus causing difficulty to workers to buy food. Estate will communicate with the canteen operator on this matter and have done in May 2023. 2. Friday Prayer for AP - Muslim AP has requested for non-Muslim AP to replace during Friday prayer time to cover the patrolling during praying time. Management will communicate with the AP and give flexibility to AP to schedule the duty roster and issue has been resolved during meeting with AP on 4.5.2024. 3. Water Quality - SAINS water seems murky for 2 weeks – request for repair to be done immediately. Workers requested filters for water consumption. Due to prolonged dry period, the water oxidation process causes the water to become murky. However, this issue rarely occurs. The estate management will put in CAPEX budget for year 2024. <p>Verified the Management Plan on Social Impact Assessment for the year 2024 and the records of monitoring of issues and evidence of actions taken to resolve the issues including positive feedback raised by external and internal stakeholders comprises of:</p> <ol style="list-style-type: none"> 1. To review social impacts and to implement plan to mitigate the negative impacts and promote the positive ones such as organizing stakeholders meeting, gender committee meeting, union meeting, and to update list of stakeholders. 2. To ensure compliance to SOP and legal requirements regarding social such as appointment of person in-charge to handle social 	

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Criterion / Indicator		Assessment Findings	Compliance				
		<p>issues, communication on policies and procedures, monitoring of pay and agreement of workers and contractor's workers and to maintain housing and facilities provided to workers.</p> <p>3. To contribute to local communities' development includes corporate social responsibility to surrounding communities and workers.</p> <p>4. To address the social issues discussed during various avenues examples stakeholders' meeting, OSH meeting, trade union meeting, social dialogue, complaint book, etc.</p> <p>5. To address issue raised during stakeholders meeting.</p> <p><u>Muar River Estate</u></p> <p>Evident the Positive Impacts, Negative Impacts and Suggestion/Comments/ Areas for Improvements for each operating units in the Social Impact Assessment (SIA) Report SOU16 Koh Foh that has been carried out between 6 – 9/6/2023.</p> <p>There are 2 listed negative impacts and 13 Suggestion/ Comments/ Areas for Improvements as sighted for Muar River Estate in the SIA Report. The Social Action Plan FY 2024 of Muar River Estate has been established. However, the action plan does not incorporate the 2 negative impacts related to:</p> <table><tr><td>Indirect Impact</td><td>Management Input</td></tr><tr><td>Infrastructure - Due to the presence of wild dogs, staff has requested fencing at the housing complex.</td><td>Management has requested a budget in CAPEX but not approved due to cost cutting.</td></tr></table>	Indirect Impact	Management Input	Infrastructure - Due to the presence of wild dogs, staff has requested fencing at the housing complex.	Management has requested a budget in CAPEX but not approved due to cost cutting.	
Indirect Impact	Management Input						
Infrastructure - Due to the presence of wild dogs, staff has requested fencing at the housing complex.	Management has requested a budget in CAPEX but not approved due to cost cutting.						

Criterion / Indicator		Assessment Findings		Compliance
			Estate Management to liaise with related government agencies to resolve the issue.	
		Water piping - The water piping at estate is old and always in need for repair – staff has requested for water piping replacement	Estate management to put in Capex for 2024 budget.	
Furthermore, since June 2023 there is no budget application for water piping issues. Thus, a minor non-conformity report was assigned.				
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 -	<u>SOU 16 Koh Foh</u> The management has established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2018. The objective of the procedure is to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the mill and estates. The procedure describes 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. The management has in place the Plantation Quality Management System, Appendix 5, Flowchart and Procedure on Handling Social Issues, version 1, issue date 01/11/2008 as one of the systems to address the complaint and grievances. Once the case taken by the mill or estate management, the initial negotiation between estate management and disputed parties will be		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>resolved within two weeks after outbreak of issue. Half yearly meeting with stakeholders/communities shall be carried out irrespectively on any occurrence of social issues.</p> <p>If the case did not resolve the issue will be reported to the Head Office for Information Gathering and Investigation Process. Negotiation proposed solution:</p> <ol style="list-style-type: none"> 1. Mediation process 2. The approach of responsibility by internal corporate social <p>The Group also has developed a worker helpline called "Suara Kami", established in 2018, provides an effective channel for workers to raise any issues they may have. It provides an avenue for workers to report on their working conditions, recruitment, safety, and other issues. But more importantly, the helpline ensures these issues are fully handled via clear protocols with consistent attention to follow-up and resolution possible.</p> <p>The Standard Operating Procedure of Suara Kami Helpline was approved on 15/04/2020 by Rashyid Redza Anwarudin Head, Group Sustainability. All concerns are assigned a category and to be addressed within the guided timeframe of the assigned category:</p> <ol style="list-style-type: none"> 2.1.2.1: 14 working days for Forced Labour 2.1.2.2: 4 working days for Urgent Non-Forced Labour 2.1.2.3: 14 working days for Non-Urgent Non-Forced Labour <p>Stated also under clause 2.1.3 on respecting the rights of workers to remain anonymous and work with the system provider that will act as intermediary to obtain any further information required for</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>investigation. In cases where workers provided consent on their personal details, the investigations are to be conducted in a discreet manner.</p> <p>Freedom in making grievance/complaint to solve any issues at workplace or worker quarters and no action will be stressed against the complainer or person who making grievances. There are few mediums such as:</p> <ol style="list-style-type: none"> 1. Suara Kami <ul style="list-style-type: none"> • 7 languages operator • Third party – independent • Confidentiality • Call 1800818771 or text 01130116031 or via Facebook messenger. 2. Whistle Blowing <ul style="list-style-type: none"> • Free • Identity being secretly protected. • Independent party • Call 1800223388 • WhatsApp 019 2797553 • Email: whistleblowing@sdguthrie.com 3. 'Oil Palm Pal' (OPP) – barcode for housing repairs 	

Criterion / Indicator		Assessment Findings	Compliance
		<p>The management also has established Whistle Blowing Policy (GPA No. B5) dated 29/08/2019. Grievance with Wrongdoing elements as defined in Clause 4.3. Through this GPA, Directors, Employees, Counterparties and Business Partners should be reassured that they are able to raise genuine concerns in good faith without fear of reprisals or retaliation.</p> <p>Any complaints or grievances from workers will be reported using Online application called OPP and the barcode for housing repairs has been displayed at line site area. The report also can be assessed by HQ. The management will take immediate action to settle all the issues. Any issues also can be reported through 'Social Dialog'. The management also has appointed Social Officer to handle any social issues. The Gender Committee has been established to handle issues related to sexual harassment, women's rights and reproductive rights.</p> <p>While most of the contractor will directly meet the management team to discuss any issues related to their contract work. A complaint form was available at the Security Post, where employees and affected stakeholders can make a complaint at any time.</p>	
4.4.2.2	<p>The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.</p> <p>- Major compliance -</p>	<p>There is no grievance or complaint received from external stakeholders by the SOU 16 Koh Foh for the year 2023/2024 for Bukit Pilah Estate, St Helier Estate and Muar River Estate. Any request will be written to the mill/estate management and discussed during stakeholders' consultation dated 6/2/2024 and 7/2/2024.</p> <p>For Bukit Pilah Estate there is no latest request information or complaints from external stakeholders and the latest was on 5/1/2023 from Balai Polis Rompin requested manpower assistance for grass cutting, pruning, and cleaning. The cleaning has been conducted on 18/5/2023.</p>	Major non-conformance

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Criterion / Indicator		Assessment Findings	Compliance			
		<p>For Internal Complaint, sighted the Quarters Defect Report via OPP for the following estates with pictorial evident:</p> <p><u>Bukit Pilah Estate</u></p> <p>1. House No.: 44 reported on clogged toilet on 22/3/2024 and the repair was completed on 23/3/2024.</p> <p>2. House No.: 64 reported on water pipeline problems dated 12/3/2024 and has been repaired on 13/3/2024.</p> <p><u>Muar River Estate</u></p> <p>1. House No.: 51 just reported on the broken water pipes on 21/5/2024 and the verification date will be on 22/5/2024.</p> <p>2. House No.: 14G reported on broken fan on 13/5/2024 and action has been completed on 17/5/2024.</p> <p><u>NC – Bukit Pilah Estate</u></p> <p>SDGB has established Grievance Response Standard Operating Procedure, Version 2, effective 18/7/2022. The scope includes the intake and logging of grievances received through formal and informal channels, the assignment of grievances received for investigation and the cancelling, withdrawing, closing or reopening and investigation.</p> <p>Stated in the clause 3.3 The timescale of investigation is guided as follows:</p> <table><tr><td>No</td><td>Criteria</td><td>Timeline</td></tr></table>	No	Criteria	Timeline	
No	Criteria	Timeline				

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Criterion / Indicator		Assessment Findings		Compliance
		<div>2</div> <div>Investigation involving interviews of complainant and review of documents (not complex) – Complainant willing to give their details</div>	<div>Non-anonymous – not more than 4 weeks</div> <div>Anonymous – Not more than 3 months</div>	
		<p>During interview with workers at Bukit Pilah Estate, it was found that there are 2 Indonesian workers (intake 15/2/2023), informed they have paid recruitment fees to a sub-agent for passport and medical cost. They only know they should not be charged for the recruitment fees when departing at the airport. The issue has been discussed with the estate management and they have been told will get back the payment.</p> <p>Based on verification with the management there is a communication between estate, region office and HQ with subject Payments Made by Newly arrived "Pekerja Migran Indonesia" (PMI) to Recruitment Agents dated 22/2/2023 and stated that it was informed through worker's interview, OU's engagement, and other sources that there are newly arrived PMI's have paid recruitment fees or related costs in their country of origin to secure work in SDP. This is in breach of company procedures and must be investigated and addressed accordingly. The managers to report the incidents to grievance channel to ensure the claims are properly reported, tracked, and closed.</p> <p>Bukit Pilah Estate has sent the List of PMI Claim Pay Money to Agent February 2023 on 24/2/2023. There are 9 Indonesian workers from Bukit Pilah Estate have been listed in the List of PMI claiming to pay</p>		

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Criterion / Indicator		Assessment Findings	Compliance
		<p>money to agent under PT Cipta Rezeki Utama for passport and medical amounting 3mil Rupiah.</p> <p>However, as at now there is no evident of the investigation has been made to ensure the claims are reported, tracked, closed, and the result has been communicated to the related workers.</p> <p>Thus, a major non-conformity report was assigned.</p>	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>There is no grievance or complaint received from external stakeholders by the SOU 16 Koh Foh for the year 2023/2024 for Bukit Pilah Estate, St Helier Estate and Muar River Estate. Any request will be written to the mill/estate management and discussed during stakeholders' consultation dated 6/2/2024 and 7/2/2024.</p> <p>The management adopt Oil Palm Pal (OPP) online platform to record any housing repair from workers.</p> <p>The platform is available with QR code that has been displayed at each worker house door, and the management also has established manual complain platform through Complaint Book available at the office.</p> <p>Onsite interviewed with attended external stakeholders informed they are aware of the complaint mechanism as briefed during the stakeholders' consultation. Normally they will directly meet or contact the estates management to discuss any issue or request.</p>	Complied
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>Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various</p>	Complied

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	- Minor compliance -	meetings such as morning muster, training/briefing, and stakeholder consultation. Based on interview with the stakeholders, it was noted that they were aware of the complaint's procedure including the platform of 'Suara kami', Whistle Blowing, Workers Helpline, Oil Palm Pal (OPP) and Social Dialogue and they were briefed by the management during stakeholder meeting and morning briefing.	
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	The management has maintained complaints record and resolutions record over the past 24 months were still available during the audit.	Complied
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>Bukit Pilah Estate</u> For contribution to local development in consultation with the local communities, the estate has conducted the activity of " <i>Membersihkan rumah selepas banjir</i> " which located at Kg. Parit Karjan, Sri Medan, Batu Pahat, Johor on 18/03/2023 <u>St. Helier Estate</u> For contribution to the local communities, the estate management granted permission to the temple to use the estate tractor and water facilities during the prayer ceremony. The estate also has grant vehicle clearance for vehicles to pass through the AP Post Booth on 01/06/2024 - 02/06/2024 for the prayer ceremony at St. Helier Estate. This was based on the letter of "Kebenaran Sempena Hari Perayaan	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Kuil Sri Maha Mariam" dated 11/05/2024 issue by St. Helier Estate to the Sri Maha Mariamman Temple</p> <p><u>Muar River Estate</u></p> <p>The estate has provided a donation as requested by SJKT Ladang Sungai Muar School. The donation given is two sets of First Aid Box which will be used for the "Merentas Desa" activity on 31/03/2024. Sighted the approval letter from the estate dated on 29/03/2024 is available as evidence based.</p>	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>SDGB have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the Group Managing Director on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates.</p> <p>The GSD team is also committed in establishing various working standards through procedures or pictorial method to improve safe working condition.</p> <p>The estates have established their Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The management plan includes the ESH risk management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.</p>	Complied
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p>	<p>a) SDGB have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the Group Managing Director on 05/05/2022. The policy has been</p>	Major non-conformance

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Criterion / Indicator		Assessment Findings	Compliance																				
	<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> <ul style="list-style-type: none">i. all employees involved shall be adequately trained on safe working practicesii. all precautions attached to products shall be properly observed and applied <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 Labelling) 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</p>	<p>communicated to the workers through induction training for new workers, morning briefing and displayed at various notice board within the estate.</p> <p>b) The estates have conducted assessment for risk on all the operations and documented in Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment has covered all the main and support operations such as harvesting & evacuation, spraying, manuring, and replanting to name a few.</p> <ul style="list-style-type: none">o Medical Surveillances were conducted by all the sampled estates for their pesticide sprayers by a certified OHD on annual basis. Records were maintained for verification with the following details: <table><tr><th>Estates</th><th>Dates</th><th>No of workers</th></tr><tr><td>Bukit Pilah</td><td>13/12/2023</td><td>18</td></tr><tr><td>St. Helier</td><td>10/04/2024</td><td>18</td></tr><tr><td>Muar River</td><td>28/06/2023</td><td>9</td></tr></table> <ul style="list-style-type: none">o CHRAs were conducted in every 5 years Registered DOSH Assessor. Reports were made available for verification with the following details: <table><tr><th>Estates</th><th>Date of assessment</th></tr><tr><td>Bukit Pilah</td><td>29/07/2020</td></tr><tr><td>St. Helier</td><td>29/07/2020</td></tr><tr><td>Muar River</td><td>09/06/2020</td></tr></table> <ul style="list-style-type: none">o Last Noise Risk Assessments were conducted on 30/04/2024 (Bukit Pilah), 25/09/2023 (St. Helier), and 02/11/2022 (Muar	Estates	Dates	No of workers	Bukit Pilah	13/12/2023	18	St. Helier	10/04/2024	18	Muar River	28/06/2023	9	Estates	Date of assessment	Bukit Pilah	29/07/2020	St. Helier	29/07/2020	Muar River	09/06/2020	
Estates	Dates	No of workers																					
Bukit Pilah	13/12/2023	18																					
St. Helier	10/04/2024	18																					
Muar River	28/06/2023	9																					
Estates	Date of assessment																						
Bukit Pilah	29/07/2020																						
St. Helier	29/07/2020																						
Muar River	09/06/2020																						

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Criterion / Indicator	Assessment Findings	Compliance
<p>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>	<p>River).</p> <p>c) The sampled estates had established training programmes for employees exposed to chemicals used to ensure continuous awareness among the employees. Trainings were then conducted by the Manager, Asst. Managers which records were made available for verification. Last trainings on chemical handling were conducted on 07/03/2024 (Bukit Pilah), 25/09/2023 (St. Helier), and 02/11/2023 (Muar River). All precautions attached to the pesticides were available in the safety data sheets (SDS). Implementation of chemical handling during spraying activities especially the usage of appropriate PPE was found to be in accordance with the SDS.</p> <p>d) The sampled estates have provided appropriate PPE to all workers in most cases according to the job type and requirements. The PPE was provided without charge according to HIRARC and CHRA recommendations. Based on site visits and interviews at the workstations such as harvesting & evacuation and field maintenance, workers were aware of the importance of wearing the appropriate PPE during work as they are regularly briefed by the management. The PPE issuance records were also available for verification. Nonetheless, based on site visit at the harvesting operation at Bukit Pilah Estate, field no. 01K, it was found that 3 of the 5 sampled harvesters were provided with safety helmets which were not DOSH/SIRIM certified (Tanizawa type). This is not in-line with the SDGB's Personal Protective Equipment (PPE) Procedures, 2021, Clause 5.2.1. Thus, a major non-conformity report was assigned.</p> <p>e) Procedures of chemical handling is presented in several documents, such as Chemical Safety Management; Document No.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>UM/HSE/OCP/04 dated 09/03/2021.</p> <p>f) The Estate Managers were appointed to be the Chairman of OSH Committee at each estate. The OSH Committee Members consists of OSH Coordinator, Secretary, representatives from employer and representatives from employee.</p> <p>g) The management had conducted regular OSH committee meetings on quarterly and/or as and when necessary, basis. Among the agenda discussed in the meeting were status of OSH committee objectives, accident statistic, legal compliance monitoring, HIRARC monitoring, OSH training, medical surveillance report, workplace inspection, and environmental issues. Minutes of meeting were made available for verification. Last meetings were conducted on 02/04/2024 (Bukit Pilah), 29/02/2024 (St. Helier), and 02/05/2024 (Muar River).</p> <p>h) Accident and emergency procedures are available in the ESH Management System Manual; Emergency Preparedness & Response Procedures; Doc No: UM/HSE/SP/02 Date 17/11/2021. Based on site visits, workstations were equipped with fire extinguishers and first aid kits. The sampled estates had established their Emergency Response Team led by the Estate Managers. The ERT chart and Fire Extinguisher Map were displayed at several notice boards around the estates complex.</p> <p>i) First aiders were present at various workstations at the estate. The first aiders were responsible for first aid box at each workstation assigned to them by the management. Verification of the first aid kits at all the sampled operating units showed that all the necessary items were in place and in good conditions. Records of training of all the first aiders were made available for verification.</p>	

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		j) Records of accidents were maintained by all estates and updated to the HQ monthly. Accidents that occur are also discussed in the quarterly OSH Committee Meetings. Records of accidents in accordance with JJKP 6, 7, and 8 were well maintained by the estates for verification.	
Criterion 4.4.5: Employment conditions			
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>The company has established Group Sustainability & Quality Policy signed Group Managing Director dated 02/12/2019. The policy is the commitment by the company in respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020.</p> <p>The management also has established Policy on the Protection of Human Rights Defenders (HRDs) with effective date on 25/03/2020. The policy is the commitment of the company in respect and safeguard human rights, notion of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with the company. This Policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations.</p> <p><u>Bukit Pilah Estate, St Helier Estate & Koh Foh POM</u></p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>The Stakeholder Consultation for SOU 16 Koh Foh has been conducted on 6/2/2024 attended by 72 participants such as Manager and Assistant Manager of Bukit Pilah Estate, Koh Foh Oil Mill, Koh Foh Estate, Sg Sebaling Estate, St. Helier Estate, Contractor M. Leela Enterprise, MNHB Reka, IRO NUPW, Sinar Harapan, Ketua Kampung Jaya, Chong Win Chan Estate, JPPK Desa Anggerin, Department of Environment, Pertanian RISDA, Sekolah Jenis Kebangsaan Tamil Sungai Sebaling, Maybank Bahau, etc.</p> <p>Part of the agenda were Introduction of management team, RSPO and MSPO Certifications, Suara KAMI Channel (18998-18-771), Whistle Blowing Channel (1800-2233-88), Foreign Workers Employment Procedure (documented and 18 years & above).</p> <p><u>Muar River Estate</u></p> <p>The Stakeholder Consultation for SOU 16 Koh Foh for Sungai Senarut, Sungai Gemas & Muar River Estate was held on 7.2.2024 with 32 participants such as Manager and Assistant Manager Sungai Senarut Estate, Muar River Estate, Ketua Kampung Bakar Batu, Sekolah Jenis Kebangsaan Tamil Ladang Sungai Senarut, PGB Segamat, CLS Kem Sirajuddin, Police Station Batu Anam/Gemas Baru, Taman Suria, Mahin Varma Enterprise, PRG Electrical, MTJJ, Alpha Two Trading, Appalasamy Contractor at Meeting Room Latex Factory Batu Anam.</p> <p>All the stakeholders have been briefed about the Emergency Exit Plan, RSPO & MSPO Certifications, Promotion of MSPO & RSPO to Smallholders, Legal Compliance Related To MPOA, MPOB, PBT, Emergency Response Team (ERT) of Fire, Flood Etc, Complaints/Grievance and Communication Channel.</p>	

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		<p>The internal briefing to all staff and workers on Group Sustainability Policies, RSPO and MSPO certifications, Safety and Health on:</p> <ol style="list-style-type: none"> 1. Bukit Pilah Estate - 22/1/2024 and 23/1/2024 2. St Helier Estate – 20/2/2024 3. Muar River Estate - 15/5/2024 <p>The contractors are required to comply with Vendor Integrity Pledge (VIP) that comprises of:</p> <ol style="list-style-type: none"> 1. Vendor Code of Business Conduct (VCOBC) related to Labour & Human Rights, Environment, Safety & Health, Ethics & Management Practices 2. Applicable laws and regulations relating to anti-bribery, fraud and corruption, etc. <p>Also sighted the acknowledgement of contractor to follow RSPO/MSPO/ISCC requirements in accordance with the SDGB Management System.</p>	
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>The company has established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age.</p> <p>The policy could be downloaded from https://www.sdguthrie.com/</p>	Complied

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		<p>As stated in the SDGB Code of Business Conduct under clause 5.2 Equal Opportunity and Non-Discrimination. The Group provides equal opportunities to all and endeavours to ensure that employment-related decisions are based on relevant qualifications, merit, performance, and other job-related factors and in compliance with all applicable laws and regulations. Workers must not discriminate based on gender, race, disability, nationality, religion, age, or sexual orientation unless specific laws or regulations expressly provide for selection according to specific criteria.</p> <p>Based on observation, document review and interview with workers there is no discrimination based on gender, race, nationality, disability, nationality, religion, age, or sexual orientation.</p>	
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>Bukit Pilah Estate, St Helier Estate and Muar River Estate</u></p> <p>The company has provided employment contract for all workers. The employment contract adopts by the estate as part as requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955.</p> <p>The original copy kept by management demonstrated in workers' origin language and signed by the worker.</p> <p>Onsite interview with sampled workers informed they have been briefed on the employment conditions and benefits as stated in employment contract. They have also been handed a copy of the contract for own selves keeping and reference.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Reviewed sampled of workers employment contract, identification card or passport/visit pass and pays lips for December 2023, January 2024 and April 2024 verified paid within minimum wages requirement including overtime, SOCSO, EPF, and paid leave as follows:</p> <p><u>Bukit Pilah Estate</u></p> <ol style="list-style-type: none"> 1. Employee no: 133xx5 - Indian – Field Worker – Confirmation of Employment Terms & Conditions accepted and signed on 3.1.2023. Worker passport valid to 12/3/2034 and visit pass valid until 21/3/2025. 2. Employee no: 132xx8 - Nepalese – Field Worker – Confirmation of Employment Terms & Conditions accepted and signed on 18/1/2024. Worker passport valid to 10/1/2034 and visit pass valid until 21/3/2025. 3. Employee no: 117xx3 - Bangladeshi – FFB Carrier – Confirmation of Employment Terms & Conditions accepted and signed on 4/4/2025. Worker passport valid to 18/9/2026 and visit pass valid until 17/9/2024. 4. Employee no: 132xx2 - Indian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 26/12/2023. Worker passport valid to 20/12/2033 and visit pass valid until 21/3/2025. 5. Employee no: 68xx4 - Indonesian – General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 30/3/2023. Worker passport valid to 3/2/2033 and visit pass valid until 25/6/2024. 6. Employee no: 176xx7 - Indonesian – Pruner – Confirmation of Employment Terms & Conditions accepted and signed on 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>1/12/2023. Worker passport valid to 29/11/2032 and visit pass valid until 14/2/2025.</p> <p>7. Employee no: 141xx0 - Indonesian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 26/12/2023. Worker passport valid to 15/2/2027 and visit pass valid until 5/3/2025.</p> <p>8. Employee no: 176xx2 - Indonesian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 1/12/2023. Worker passport valid to 9/8/2027 and visit pass valid until 14/2025.</p> <p>9. Employee no: 7xx2 - Local – Female General Worker – Employment Contract accepted and signed on 17/8/2021.</p> <p>10. Employee no: 170xx3 - Local – Female General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 16/8/2022.</p> <p>11. Employee no: 164xx3 - Local – General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 1/12/2021.</p> <p>12. Employee no: 184xx0 - Local – Auxiliary Police – Confirmation of Employment Terms & Conditions accepted and signed on 1/12/2023.</p> <p>13. Employee no: 93xx9 – Local – Female General Worker/Clinic Assistant – Confirmation of Employment Terms & Conditions accepted and signed on 17/8/2021.</p> <p><u>St Helier Estate</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Employee no: 122xx1 - Local – Female Gardener – Confirmation of Employment Terms & Conditions accepted and signed on 20/8/2021. 2. Employee no: 185xx9 - Local – Female Store Clerk – Confirmation of Employment Terms & Conditions accepted and signed on 16/3/2023. 3. Employee no: 154xx1 - Local – Female Auxiliary Police – Confirmation of Employment Terms & Conditions accepted and signed on 1/11/2018. 4. Employee no: 127xx1 - Local – Male General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 20/8/2021. 5. Employee no: 132xx3 - Nepalese – General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 15/12/2023. Worker passport valid to 17/10/2033 and visit pass valid until 4/4/2025. 6. Employee no: 108xx4 - Bangladeshi – Field Worker – Confirmation of Employment Terms & Conditions accepted and signed on 6/2/2024. Worker passport valid to 18/12/2026 and visit pass valid until 26/11/2024. 7. Employee no: 82xx3 - Indian – General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 1/2/2024. Worker passport valid to 6/5/2031 and visit pass valid until 15/7/2024. 8. Employee no: 142xx4 - Indian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 22/1/2024. Worker passport valid to 6/12/2026 and visit pass valid until 12/4/2025. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>9. Employee no: 135xx3 - Indonesian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 1/3/2024. Worker passport valid to 15/10/2026 and visit pass valid until 7/8/2024.</p> <p>10. Employee no: 176xx0 - Indonesian – Loose Fruit Collector – Confirmation of Employment Terms & Conditions accepted and signed on 15/2/2023. Worker passport valid to 14/12/2032 and visit pass valid until 14/2/2025.</p> <p>11. Employee no: 134xx8 - Indian – FFB Carrier – Confirmation of Employment Terms & Conditions accepted and signed on 12/4/2024. Worker passport valid to 28/2/2034 and visit pass valid until 15/6/2024.</p> <p><u>Muar River Estate</u></p> <p>1. Employee no: 106xx4 - Indonesian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 11/10/2024. Worker passport valid to 30/6/2026 and visit pass valid until 11/10/2024.</p> <p>2. Employee no: 176xx6 - Indonesian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 11/2/2024. Worker passport valid to 9/9/2027 and visit pass valid until 11/2/2025.</p> <p>3. Employee no: 176xx9 - Indonesian – Loose Fruit Collector – Confirmation of Employment Terms & Conditions accepted and signed on 11/2/2024. Worker passport valid to 20/9/2027 and visit pass valid until 11/2/2025.</p> <p>4. Employee no: 182xx9 - Indonesian – FFB Pruner – Confirmation of Employment Terms & Conditions accepted and signed on</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>9/8/2024. Worker passport valid to 4/1/2033 and visit pass valid until 9/8/2024.</p> <p>5. Employee no: 102xx2 - Bangladeshi – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 29/5/2024. Worker passport valid to 29/5/2026 and visit pass valid until 9/8/2024.</p> <p>6. Employee no: 162xx0 - Bangladeshi – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 26/4/2023. Worker passport valid to 28/12/2026 and visit pass valid until 29/5/2024.</p> <p>7. Employee no: 97xx1 – Nepalese – Loose Fruit Collector – Confirmation of Employment Terms & Conditions accepted and signed on 21/8/2024. Worker passport valid to 26/2/2032 and visit pass valid until 21/4/2025.</p> <p>8. Employee no: 129xx0 – Indian – Field Worker – Confirmation of Employment Terms & Conditions accepted and signed on 21/12/2023. Worker passport valid to 27/8/2025 and visit pass valid until 21/12/2024.</p> <p>9. Employee no: 153xx2 – Indian – Loose Fruit Collector – Confirmation of Employment Terms & Conditions accepted and signed on 21/8/2023. Worker passport valid to 4/11/2028 and visit pass valid until 18/4/2024.</p> <p>10. Employee no: 167xx6 – Indian – FFB Cutter – Confirmation of Employment Terms & Conditions accepted and signed on 10.6.2024. Worker passport valid to 29/8/2027 and visit pass valid until 10/6/2024.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>11. Employee no: 171xx9 – Local – Female Cleaner – Confirmation of Employment Terms & Conditions accepted and signed on 11/10/2022.</p> <p>12. Employee no: 9xx2 – Local – Field Worker – Confirmation of Employment Terms & Conditions accepted and signed on 7/4/2023.</p> <p>Other's information includes paid holiday, rest day, annual leave, sick leave, overtime, driving license, SOCSO (employer contribution) and deduction. The samples as below:</p> <p><u>Bukit Pilah Estate</u></p> <ol style="list-style-type: none"> 1. Application of Annual Leave dated 14/5/2024, serial no: 12674. 2. EPF Form A, Employer No: 000311xx0 for April 2024 including all the sampled employees. 3. SOCSO Form 8A, Employer Code: E2200000xx2P of 108 employees for April 2024. <p><u>St Helier Estate</u></p> <ol style="list-style-type: none"> 1. Sick Leave dated 14/1/2024, Slip no: 0227 approved by estate Medical Assistant. 2. EPF Form A, Employer No: 320xx3 for April 2024 including all the sampled employees. 3. SOCSO Form 8A, Employer Code: E2200000xx7B of 108 employees for April 2024. <p><u>Muar River Estate</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Medical Certificate dated 22/5/2024, Slip no: 3066 approved by estate Medical Assistant. 2. EPF Form A, Employer No: 000040xx0 for April 2024 including all the sampled employees. 3. SOCSO Form 8A, Employer Code: E1400006xx1B of 124 employees for April 2024. 	
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>Bukit Pilah Estate</u></p> <p>Sighted contract for contractor's worker Mxxxxxx Sxxxx Heavy Mxxxxxxx & Axxxxxxx Services Sdn Bhd is available as per audit. Sighted the payment slips for April 2024 with amount of RM 1327.75</p> <p><u>St. Helier Estate</u></p> <p>Sighted the contract agreement for contractor Rxxx Bxxxxxx Sdn Bhd is available as per audit. Sighted the document of "Offer of Employment" date 01/04/2024 for the contractor's workers is available as per audit. Sample of the workers are taken such as follows:</p> <ol style="list-style-type: none"> 1. Thanabalan A/L Gunalan 2. Ghanapati Perumal <p>However, sighted in the contract agreement, clause 3. "<i>Gaji anda akan dibayar pada atau sebelum hari ke-10 setiap bulan...</i>". This is against the Employment Act, clause 19.(1)"...every employer shall pay to each of the of his employees not later than the seventh day after the last day of any wage period the wages..."</p> <p>Thus, a major non-conformity report was assigned.</p>	Major non-conformance

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		<p><u>Muar River Estate</u></p> <p>Sighted contract for contractor's worker Cxxxx Sxxxxxx Enterprise is available as per audit. Sample of payment slips for workers name Mr. Sxxxxxx Bin Raaaaa shows that it is comply with Minimum Wages Order 2022. Sample as follow:</p> <ul style="list-style-type: none"> • April: RM 2501.24 • March: RM 2334.00 • February: RM 1890.29 	
4.4.5.5	<p>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.</p> <p>- Major compliance -</p>	<p>All estates have registered all their workers into Employee Master Details List including staff, daily rated workers, general workers, field workers, harvesters, and upkeep workers. The samples of workers were selected based on gender, type of work, age, date of joined, and nationality.</p> <p>Review the latest listing included workers' personal details such as full name, gender, date of birth, date join company, race, designation, and wages were available.</p>	Complied
4.4.5.6	<p>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.</p> <p>- Major compliance -</p>	<p>The management has employed local and foreign workers and registered into Employee Master Details List. Review on the listing, verified all workers are employed by the estate management.</p> <p>Review on the sampled employment contracts verified signature of workers on the contract with terms and conditions applied according to Collective Agreement and Employment Act 1955 as listed in 4.4.5.3. Evident the employment contract between contractor and employees as stated in 4.4.5.4.</p>	Complied

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		Based on interview, the workers received the copy of the employment contract for their safe keeping.	
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 -	All estates have registered all their workers into Employee Master Details List. All the daily attendance and overtime work were recorded in the Daily attendance record and payroll system. The wages details were attached in the payslip. Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers including compliance by contractor as per their Letter of Award.	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 -	All estates have registered all their workers into Employee Master Details List. All the daily attendance and overtime work were recorded in the Daily attendance record and payroll system. The wages details were attached in the payslip. Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers including compliance by contractor as per their Letter of Award.	Complied
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 -	The management manages workers' payslip through SAP system. Daily attendance and total hours of overtime will be recorded into SAP system. Wages and overtime were paid according to the Daily Attendance Report, and productivity reports. Copy printed of the payslip will be kept to workers upon payday as evidence for reference. Refer to indicator 4.4.5.3. The wages details were attached in the payslip including the overtime, harvesting bunch weights, allowance, number of working day (on normal day, rest day, public holiday, annual leave, sick leave, unpaid leave, absent, etc).	Complied

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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 -	The management was contributed 10 kg of rice once every 2 months for all their workers as evident in the payslip. Apart from that, all the workers are provided with free medical facilities located at the estate or nearby panel clinic. In addition, 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 such as subsidised electricity and water (35gallons), mosque, temples, hall, playground, creche, kindergarten, school bus, allowances, bonuses, etc. The gender committee actively cooperates with Government Clinic (Klinik Kesihatan) for female annual medical check-up such as Pap-smear.	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 -	The company has established Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022 as guidelines to continuously improve of living standards of their employee in estates and mill operations. Its shown company commitment in managing employee's housing repair and maintenance through digital platform named Digital Housing Complaint system or 'OilPalmPal'. To provide guidance to management in providing a safe, liveable workers housing condition in accordance with Workers Minimum Standard of Housing & Amenities (Amendment) 2021 (Act 446). To integrate all past policies related to workers housing & amenities management in the operating units. The estates have provided free housing facilities to staff and employees. Basic amenities such as water, electricity, football field etc. were provided to the workers. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) and the management in the process of upgrading the workers quarters phase by phase.	Complied

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		Interview with the workers confirmed that they did not have any complaint or grievance related to housing to be reported.	
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>As stated in the Human Rights Charter under clause:</p> <p>3.2.1 Eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution.</p> <p>3.2.5 Promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. We will facilitate opportunities for advancement for our employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights.</p> <p>3.2.6 Creating a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict.</p> <p>SDGB issued Inter-Office Mail (Ref. No.: CEOUM/064/10/2022) dated 11/10/2022 with topic 'Non-conformity on Gender Committee Meeting Frequency' from CEO, Upstream Malaysia' has incorporated its policy on violence and sexual harassment in the "Group Sustainability & Quality Policy Statement" mention in Indicator 4.1.1.2 where the management is committed to prevent sexual harassment and other forms of violence. Interview with gender committee and woman</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>workers representative showed no evidence of sexual harassment or violence happened so far.</p> <p>SDGB has established Gender Committee Guidelines, v2 dated January 2024 approved by Chief Sustainability Officer with revision in all sections of OTR to reflect current practices.</p> <p>The responsibility of the Gender Committee:</p> <ol style="list-style-type: none"> 1. Investigate any complaints of sexual harassment and will recommend appropriate disciplinary action. 2. Keep the confidentiality every record of sexual harassment complaints and actions from every complaint received. 3. Provide advice and counselling to employees who need assistance related to sexual harassment matters. 4. Assist the mill and estate in conducting any form of program/training on the importance of eliminating sexual harassment. <p>The management has established Gender Committee and evident the organization chart for year 2024. Gender committee meeting was conducted as below:</p> <ol style="list-style-type: none"> 1. Bukit Pilah Estate dated 22/2/2024 – the agenda contains greetings new member, discuss issues related to sexual harassment and how to report the issue including briefing on Gender discrimination, sexual harassment at workplace, venereal disease, HIV, discrimination at workplace, pills or contraceptive injections, reproductive rights, women rights, pregnancy and breastfeeding workers was not allowed to work with chemicals, PPE usage, 	

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		<p>housing defect via OPP, medical check-up such as pap smear, blood donations, dentist, activities visit to farm fresh UPM & Beryls, Melaka, Genting Highlands.</p> <p>2. St Helier Estate - has been conducted on 8/4/2024 attended by 11 members with the agenda on briefing of Gender Committee Term of Reference and responsibilities of comm members on handling sensitive issue, appointment of new members, activities (children education, complaints and grievances updates,) etc. No report on sexual harassment and abuse. No sexual harassment and violence happened to be reported for each estate.</p> <p>3. Muar River Estate - the gender committee meeting has been conducted on 22/2/2024 at Muar River Estate Meeting Room attended by 8 members with 1 absent. The chairman briefed on sexual harassment and domestic violence, no discrimination on gender. No matters arising has been raised during the meeting.</p> <p>Part of Gender Committee Activities and Training:</p> <p>1. Gender Committee Discussion SOU16 on Gender Activities for Women Day Celebration held on 19/3/2024.</p> <p>2. Gender Committee Coaching Program for SOU 16 Koh Foh - Ldg. Sg Sabaling & Bukit Pilah from HQ dated 11/5/2024.</p> <p>3. Bubur, Lambuk cooking with workers during fasting month dated 28/3/2024.</p>	
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	The company has established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding	Complied

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<p>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.</p> <p>- Major compliance -</p>	<p>Principles on Business and Human Rights. They respect the rights of their employees to form and join unions and bargain collectively.</p> <p>Social Dialogue was carried out by the management with workers to update the progress of action taken for the issues raised by workers. The initiative will discuss during management review meeting and action taken accordingly. All issues will be uploaded into Social Dialogue Online Tracker System (SDOTS) for monitoring. The social dialogue has been conducted on:</p> <ol style="list-style-type: none"> 1. Bukit Pilah Estate - 25/4/2024 and 22/3/2024 2. St Helier Estate - 29/4/2024 <p>Verified the records of monitoring of issues and evidence of actions taken to resolve the issues raised by the workers. The workers that involved in the Social Dialogue were NUPW representatives, Gender Committee representatives and others' nationalities representatives.</p> <p>The estates management allowed their workers to form or join any association such as NUPW. Document reviewed on their payslip found that they are deducted for the NUPW subscription fees of RM 8 monthly.</p> <p>Evident the NUPW Minutes Meeting and the action taken for any matters arising:</p> <p><u>Bukit Pilah Estate</u></p> <ol style="list-style-type: none"> 1. 23/2/2023 - Union Meeting with workers together with management 2. 26/9/2023 - Union Meeting with HR Group, NUPW Secretary for the Closure of Rubber Operations at Central West Region (CWR). Most of appointed union members has resigned with closure of rubber operation at CWR. 	

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		<p>3. 25/4/2024 – Union Meeting between workers and NUPW Negeri Sembilan to vote union representative with evident of the appointment letter by NUPW (Ref: NUPW/NSB/8E) dated 15/5/2024.</p> <p><u>St Helier Estate</u></p> <p>1. 7/2/2024 - Union Meeting with workers together with management</p> <p><u>Muar River Estate</u></p> <p>1. 17/5/2024 - NUPM Committee FY 2024, SOU 16 Muar River Estate Minutes Meeting attended by 2 union rep, 2 AM and HSEO (Health Safety Environment Officer)</p> <p>2. 13/5/2024 - Meeting with Union Johor, Chairman invited by Muar River Estate for the appointment of dissolution of committee, evident the Letter from National Union of Plantation workers, Johor with subject Trade Union meeting for the permission for officer to visit Estate (NUPW/JSB/E70/2024 - 5/5/2024). Evident the appointment letter of NUPW Estate Level Representative, Pn Rohxxa bt Rxxli and Mrs Parxxxxwary a/p Mxxi as a local representative on temporary basis</p> <p>Interview with the workers informed they have freedom to join any association without any interference by management.</p>	
4.4.5.14	<p>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.</p> <p>- Major compliance -</p>	<p>The company has established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They recognize that protecting the wellbeing of children means safeguarding them from any form of maltreatment or exploitation, including child sex tourism, child trafficking and child pornography. They are eradicating child</p>	Complied

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		labour in all their supply chain and not employ anyone underage of 18 years. Document review workers master list confirmed Bukit Pilah Estate, St Helier Estate and Muar River Estate have not employed any child labour in the operations.																			
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 -	A documented training programme has been developed and available in the Training Matrix FY2024. The training programme are covering aspects of safety, health, environment and social which involves staff and workers. Records of the training conducted are kept maintained by the visited estates in the folder related to training. Training evaluation form were provided to the workers after training session to evaluate status of their competency. It was observed that the above records consist of all necessary information (attendance, photos, and training contents). Example of the verified records are as follows: • <u>Bukit Pilah Estate</u> <table><tr><th>Training</th><th>Date</th></tr><tr><td>HCV and RTE Training</td><td>18/05/2024</td></tr><tr><td>Fire Extinguisher & Drill Training</td><td>16/05/2024</td></tr><tr><td>Chemical Spillage Training</td><td>15/05/2024</td></tr><tr><td>Schedule Waste Management & eSWIS system</td><td>15/05/2024</td></tr><tr><td>First Aid and Eyewash Training</td><td>27/03/2024</td></tr><tr><td>Contractor Vendor Management (CVM) Briefing</td><td>28/03/2024</td></tr><tr><td>Training Spraying</td><td>07/03/2024</td></tr><tr><td>Hearing Conservation Training</td><td>17/02/2024</td></tr></table>	Training	Date	HCV and RTE Training	18/05/2024	Fire Extinguisher & Drill Training	16/05/2024	Chemical Spillage Training	15/05/2024	Schedule Waste Management & eSWIS system	15/05/2024	First Aid and Eyewash Training	27/03/2024	Contractor Vendor Management (CVM) Briefing	28/03/2024	Training Spraying	07/03/2024	Hearing Conservation Training	17/02/2024	Complied
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Criterion / Indicator		Assessment Findings		Compliance
		Sustainability and Safety Briefing	23/01/2024	
		Briefing on SDP Policies	22/01/2024	
		Briefing on Suara Kami Helpline	29/11/2023	
		Training for Contractor for Wood Extraction	07 and 29/11/2023	
		Manuring Training	07/09/2023	
		• <u>St Helier Estate</u>		
		Training	Date	
		Personal Protective Equipment (PPE) Training	11/01/2024	
		Training Chemical Handling, Chemical Spillage & PPE	03/02/2024	
		Refresher Training for First Aider Kit	02/05/2024	
		Building Evacuation and Fire Extinguisher Training	08/03/2024	
		Safe & Defensive Driving Program Competency Training for On-site Tractor (Tractor Driver)	16 & 17/08/2023	
		Grievance Training	05/09/2023	
		• <u>Muar River Estate</u>		
		Training	Date	
		Briefing and Training for HCV & RTE	18/05/2024	
		Schedule Waste Briefing	17/05/2024	
		Chemical Handling & Chemical Spillage Training	17/05/2024	
		Chemical Premix Container Labeling and PPE Compliance Training	16/05/2024	
		Briefing on PPE for Grasscutter	16/05/2024	
		Briefing on 10 Golden Rules, Safety & HSE Alert	14/05/2024	
		Contract Agreement & Payslip Requirement Briefing and Training	05/05/2024	

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Criterion / Indicator		Assessment Findings		Compliance																																		
		<table><tr><td>Oil Palm Pal (OPP) Refresher Training</td><td>05/05/2024</td></tr><tr><td>Briefing with Contractor</td><td>05/04/2024</td></tr><tr><td>Accident Management Procedures Training</td><td>02/04/2024</td></tr><tr><td>First Aid Training</td><td>21/03/2024</td></tr><tr><td>PPE/Safety/HCV/Schedule Waste/Hearing Protection Briefing</td><td>18/03/2024</td></tr><tr><td>PPE Training</td><td>16/03/2024</td></tr><tr><td>Briefing on RSPO-MSPO and Linesite Cleanliness</td><td>15/03/2024</td></tr><tr><td>Noise Risk Assessment Training</td><td>11/03/2024</td></tr><tr><td>Driver Safety Training</td><td>11/03/2024</td></tr><tr><td>Briefing on Sprayer to Clean Body and Clothes Before Going Home After Doing Spraying Activities</td><td>26/02/2024</td></tr><tr><td>First Aid & Emergency Drill Training</td><td>20/02/2024</td></tr><tr><td>Briefing on Minimum Wages, Wages Calculation Overtime and Work on Sunday/Public Holiday</td><td>13/02/2024</td></tr><tr><td>Leguminous Cover Crop Briefing</td><td>09/02/2024</td></tr><tr><td>Briefing on Physical Abuse/Sexual Harassment and Grievance Channel</td><td>06/02/2024</td></tr><tr><td>Safety Policy Briefing</td><td>05/02/2024</td></tr><tr><td>Workshop Training</td><td>08/02/2024</td></tr><tr><td>Training on Spraying Equipment Maintenance</td><td>05/02/2024</td></tr></table>	Oil Palm Pal (OPP) Refresher Training	05/05/2024	Briefing with Contractor	05/04/2024	Accident Management Procedures Training	02/04/2024	First Aid Training	21/03/2024	PPE/Safety/HCV/Schedule Waste/Hearing Protection Briefing	18/03/2024	PPE Training	16/03/2024	Briefing on RSPO-MSPO and Linesite Cleanliness	15/03/2024	Noise Risk Assessment Training	11/03/2024	Driver Safety Training	11/03/2024	Briefing on Sprayer to Clean Body and Clothes Before Going Home After Doing Spraying Activities	26/02/2024	First Aid & Emergency Drill Training	20/02/2024	Briefing on Minimum Wages, Wages Calculation Overtime and Work on Sunday/Public Holiday	13/02/2024	Leguminous Cover Crop Briefing	09/02/2024	Briefing on Physical Abuse/Sexual Harassment and Grievance Channel	06/02/2024	Safety Policy Briefing	05/02/2024	Workshop Training	08/02/2024	Training on Spraying Equipment Maintenance	05/02/2024	Based on the documents reviewed and interview conducted, it was concluded that the training program has been effectively established.	
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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.	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	Complied																																			

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	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 visited estates have established Training Requirement for Operating Unit (Estates) for the year 2024 as a training need for all staff and workers.	
4.4.6.3	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. - Minor compliance -	A training programme has been developed and available. Refer to training plan entitled Training Matrix for FY2024, it was found that training has been implemented as per training programme. Based on interview with sample workers indicates that they have undergo training and have good understanding on their job function and responsibility.	Complied
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 -	Policy for environment has been documented in the Health, Safety and Environment (HSE) Policy Statement dated 01/06/2020 and signed by Chief Executive Officer Upstream Malaysia. the policy among others states that the company is committed to protecting the environment and conserving biodiversity through sustainable development. This is policy is prominently displayed in the office along with other company's policies. Besides that, an environment management plan also has been established by the sampled estates as evident in document entitled Environment Management Plan for year 2024. The plan includes the following: <ul style="list-style-type: none"> • Waste Management Plan 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Water Management Plan • Pollution Prevention Plan • Energy/GHG/Chemical Reduction Plan • High Conservation Value/Biodiversity Plan <p>Other than that, the policy and plan have been communicated through various training and meetings among workers at all sampled estates. Briefing record, attendance and photo were provided during the audit. The plan was effectively implemented as verified during site visit and documentation review at all visited estates. Among the plan implemented by the sampled estates are as follows:</p> <ul style="list-style-type: none"> - Disposal SW to the licensed contractor from DOE. - Collect wastewater in sump for reuse for premixing chemical. - Reuse empty container for premixing with labelling. - Application of EFB including monitoring. - Erect signage of HCV. - No chemical application near water stream. - Spill tray or second containment provided for the tractor and farm vehicles. - Regular inspection and maintenance for estate vehicle i.e., tractor, mini tractor, etc. 	
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>Environmental Management Plan for year 2024 was established by all sampled estates. The plan does cover:</p> <p>a) Environmental policy</p> <p>b) The aspect and impacts analysis of all operations</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>All operating unit in SDGB adopted with environment policy as mentioned in indicator 4.5.1.1. The estate has established environmental management plan based on aspect and impacts analysis conducted. Environmental aspect and impacts analysis conducted is guided by the company's procedure, Estate Quality Management Systems (EQMS); Standard Operation Manual (SOM); Sub-section Planning; Appendix 5.4.1b: Environmental Aspects/Impacts Evaluation Procedure (Version: 1; Issue No.: 1, Issue Date: 01/11/2008). The procedure specified the definition of environmental aspects and impacts, identification of aspects and impacts, determining significant impacts and aspects, evaluation criteria and ranking of environmental impact.</p> <p>The environment aspect impact analysis has been established for all operation under documents entitled Environmental Impact Evaluation Form and Environmental Aspect and Impact Identification Form. Latest revision for EIA is as below:</p> <p><u>Bukit Pilah Estate</u> Latest review was on 27/04/2024 for replanting activity.</p> <p><u>St Helier Estate</u> Latest review for all estates activity and operation was on 26/03/2024.</p> <p><u>Muar River Estate</u> Latest review for all estates activity and operation was on 27/03/2024.</p>	
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. An environmental improvement plan is included in the Environmental Management Plan for year 2024 for all sampled estates.</p>	Complied

Criterion / Indicator		Assessment Findings				Compliance
		Environmental Management Plan for year 2024 having details of mitigation of the negative impacts. The plan of sampled estates, among others as shown below:				
		Category	Types/Location	Action	Frequency	
		Scheduled Waste	SW305 – Engine Oil	Maintain inventory for storage as SW	Monthly	
			SW306 – Hydraulic Oil	Records of disposal to appointed contractors	As & when necessary	
			SW409 – Empty chemical container	Inventory recorded in eSWIS system	Monthly	
			SW410 – Contaminated Rags			
			Clinical waste	Disposed off the item to licensed contractor	As & when necessary	
		Domestic waste	Rubbish (workers housing complex, office, workshop, store)	Monitoring of estate quarters	Weekly	
				To monitor during housing inspection / from residents' complaint	Weekly/ As & when necessary	
		Recyclable Waste	EFB application	Monitoring and collection of EFB	Daily	
			Empty pesticide container	To displayed labelling at the reuse containers	As and when necessary	

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		Electricity	Worker’s housing, office area	Worker’s housing inspection to ensure no illegal wiring	Weekly	
		Diesel	Transport machineries	Preventive maintenance programme for estate vehicle	Daily	
		Workshop	Spill kit/Oil leakage from tractor at parking bay	To collect schedule waste and dispose as scheduled	As and when necessary	
		Workers Housing Complex Area	Estate	To erect open burning signage. Weekly housing inspection.	Weekly	
		Replanting activity	Field	To plant legume cover crop (LCC)	As and when necessary	
		In addition, it was found that the action taken is effectively implemented as verified during site visit and documentation review, for example: <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 May 2023 to April 2024 were presented to the audit team.• Clinical waste was disposed by licensed contractor, Kxxxxxx Axxx Sdn Bhd within 180 days.• Maintenance programme for estate vehicle was recorded in the				

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Criterion / Indicator		Assessment Findings	Compliance
		<p>workshop notice board and maintenance form.</p> <ul style="list-style-type: none"> No illegal wiring and open burning at the labour quarters as verified during site visit. Disposal of schedule waste by licensed contractor from DOE Application of EFB as verified in the record received from mill and site visit conducted during the audit. Planting legume cover crops (e.g., <i>Calopogonium Mucunoides</i> and <i>Pueraria Javanica</i>) at replanting area. Weekly housing inspection was conducted using Housing Complex/ Nest/ Community Hall Inspections Form. <p>Based on the samples taken, all environmental management plan related to the process were found to be mitigate the negative impacts in estate.</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 for year 2024 for each operating unit visited. Among programme to promote positive impacts listed in the plan are as follows:</p> <ul style="list-style-type: none"> Planting beneficial plant to reduce soil erosion. Collect wastewater in sump for re-use for premixing chemical. Installation of barn owl box. Planting of LCC at replanting area. EFB application for immature and mature areas. <p>Site visit and record review found that the programme to promote the positive impacts has been implemented by the estate management.</p>	Complied
4.5.1.5	<p>An awareness and training programme shall be established and implemented to ensure that all employees understand the policy</p>	<p>Training programme related to the environment for all employees was established as evident in Training Matrix FY2024, listing all</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																																
	and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	<p>environment trainings required to be conducted in year 2024. Example of trainings conducted are as below:</p> <ul style="list-style-type: none">• <u>Bukit Pilah Estate</u><table><tr><th>Training</th><th>Date</th></tr><tr><td>HCV and RTE Training</td><td>18/05/2024</td></tr><tr><td>Chemical Spillage Training</td><td>15/05/2024</td></tr><tr><td>Schedule Waste Management & eSWIS system</td><td>15/05/2024</td></tr><tr><td>Training Spraying</td><td>07/03/2024</td></tr><tr><td>Manuring Training</td><td>07/09/2023</td></tr></table>• <u>St Helier Estate</u><table><tr><th>Training</th><th>Date</th></tr><tr><td>Training Chemical Handling, Chemical Spillage & PPE</td><td>03/02/2024</td></tr><tr><td>HCV and RTE Training</td><td>14/05/2024</td></tr></table>• <u>Muar River Estate</u><table><tr><th>Training</th><th>Date</th></tr><tr><td>Briefing and Training for HCV & RTE</td><td>18/05/2024</td></tr><tr><td>Schedule Waste Briefing</td><td>17/05/2024</td></tr><tr><td>Chemical Handling & Chemical Spillage Training</td><td>17/05/2024</td></tr><tr><td>Chemical Premix Container Labeling and PPE Compliance Training</td><td>16/05/2024</td></tr><tr><td>PPE/Safety/HCV/Schedule Waste/Hearing Protection Briefing</td><td>18/03/2024</td></tr><tr><td>Workshop Training</td><td>08/02/2024</td></tr></table> <p>Aside of the annual planned trainings, the estate management also brief on real time incidents and information's in regard to environment</p>	Training	Date	HCV and RTE Training	18/05/2024	Chemical Spillage Training	15/05/2024	Schedule Waste Management & eSWIS system	15/05/2024	Training Spraying	07/03/2024	Manuring Training	07/09/2023	Training	Date	Training Chemical Handling, Chemical Spillage & PPE	03/02/2024	HCV and RTE Training	14/05/2024	Training	Date	Briefing and Training for HCV & RTE	18/05/2024	Schedule Waste Briefing	17/05/2024	Chemical Handling & Chemical Spillage Training	17/05/2024	Chemical Premix Container Labeling and PPE Compliance Training	16/05/2024	PPE/Safety/HCV/Schedule Waste/Hearing Protection Briefing	18/03/2024	Workshop Training	08/02/2024	
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		during muster ground. This was cross checked with sampled workers during field visit.	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	<p>Regular meeting with employees where their concerns about environmental quality are discussed during OSH meetings. This has been verified through OSH minutes meeting, for example as follows:</p> <ul style="list-style-type: none"> • <u>Bukit Pilah Estate</u> <ul style="list-style-type: none"> - Latest meeting was conducted on 02/04/2024 and agenda discussed during the meeting are no open burning, schedule waste disposal and SW inventory reporting. • <u>St Helier Estate</u> <ul style="list-style-type: none"> - Latest meeting was conducted on 29/02/2024 and agenda discussed during the meeting are no open burning and schedule waste for empty lubricant containers not to be kept in the worker quarters. • <u>Muar River Estate</u> <ul style="list-style-type: none"> - Latest meeting was conducted on 02/05/2024 and agenda discussed during the meeting are eSWIS reporting, storage of SW, latest disposal of SW and water sample analysis report. <p>Training sessions also are being platform for management to engage with workers to understand their concerns pertaining to the environment matters.</p> <p>The respective stakeholder meetings for all visited estates were held at the respective estates. Mainly the discussion focused on the scheduled waste and domestic waste handling. Minutes of meeting was sighted and verified.</p>	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			

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Criterion / Indicator		Assessment Findings	Compliance																																													
4.5.2.1	<p>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.</p> <p>- Major compliance -</p>	<p>Verification during the audit showed the trend of diesel and electricity usage for 2023 and 2024. Diesel and electricity usage for the sampled estate is sighted in 'Non-Renewable Energy Monitoring' where the information consists of month, FFB (mt), diesel usage, electricity usage, diesel/FFB ratio and electricity/FFB ratio. Monthly record of diesel usage in litre / tonne and electricity in kWh / tonne for year 2023 and 2024, is made available during the audit. Observed that the records for the above resources are made available since 2019. Baseline values for a period of 3 years from 2020 to 2022 is made available for both electricity usage and diesel consumption. The details recorded are as follows:</p> <p><u>Bukit Pilah Estate</u></p> <table><tr><th>Month</th><th>Diesel/FFB Ration (litre/mt)</th><th>Electricity/FFB Ratio (kWh/mt)</th></tr><tr><td>Jan 2023</td><td>2.55</td><td>3.96</td></tr><tr><td>Feb 2023</td><td>2.58</td><td>3.05</td></tr><tr><td>Mar 2023</td><td>3.04</td><td>1.40</td></tr><tr><td>Apr 2023</td><td>2.73</td><td>1.64</td></tr><tr><td>May 2023</td><td>5.27</td><td>2.05</td></tr><tr><td>Jun 2023</td><td>4.41</td><td>6.64</td></tr><tr><td>Jul 2023</td><td>4.32</td><td>6.12</td></tr><tr><td>Aug 2023</td><td>2.08</td><td>4.38</td></tr><tr><td>Sep 2023</td><td>1.89</td><td>8.77</td></tr><tr><td>Oct 2023</td><td>1.83</td><td>7.65</td></tr><tr><td>Nov 2023</td><td>1.75</td><td>1.12</td></tr><tr><td>Dec 2023</td><td>3.37</td><td>1.08</td></tr><tr><td>Jan 2024</td><td>1.35</td><td>8.00</td></tr><tr><td>Feb 2024</td><td>1.83</td><td>8.96</td></tr></table>	Month	Diesel/FFB Ration (litre/mt)	Electricity/FFB Ratio (kWh/mt)	Jan 2023	2.55	3.96	Feb 2023	2.58	3.05	Mar 2023	3.04	1.40	Apr 2023	2.73	1.64	May 2023	5.27	2.05	Jun 2023	4.41	6.64	Jul 2023	4.32	6.12	Aug 2023	2.08	4.38	Sep 2023	1.89	8.77	Oct 2023	1.83	7.65	Nov 2023	1.75	1.12	Dec 2023	3.37	1.08	Jan 2024	1.35	8.00	Feb 2024	1.83	8.96	Complied
Month	Diesel/FFB Ration (litre/mt)	Electricity/FFB Ratio (kWh/mt)																																														
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Criterion / Indicator		Assessment Findings			Compliance	
		Mar 2024	1.22	8.33		
		Apr 2024	1.70	7.42		
		St Helier Estate				
		Month	Diesel/FFB Ration (litre/mt)	Electricity/FFB Ratio (kWh/mt)		
		Jan 2023	1.03	1.35		
		Feb 2023	1.36	1.65		
		Mar 2023	1.90	1.70		
		Apr 2023	1.57	2.34		
		May 2023	2.19	2.30		
		Jun 2023	3.12	2.90		
		Jul 2023	2.16	2.15		
		Aug 2023	1.87	1.83		
		Sep 2023	1.66	1.48		
		Oct 2023	1.69	1.51		
		Nov 2023	1.37	1.41		
		Dec 2023	1.96	1.71		
		Jan 2024	1.59	1.68		
		Feb 2024	2.07	2.09		
		Mar 2024	1.44	1.53		
		Apr 2024	1.26	1.65		
		Muar River Estate				
		Month	Diesel/FFB Ration (litre/mt)	Electricity/FFB Ratio (kWh/mt)		
		Jan 2023	2.88	19.71		
		Feb 2023	1.96	19.19		
		Mar 2023	2.30	23.26		

Criterion / Indicator		Assessment Findings				Compliance
		Apr 2023	2.29	13.07		
		May 2023	2.19	10.60		
		Jun 2023	2.81	11.67		
		Jul 2023	3.01	11.20		
		Aug 2023	1.86	9.29		
		Sep 2023	2.66	9.25		
		Oct 2023	1.88	7.78		
		Nov 2023	2.94	9.53		
		Dec 2023	2.21	10.20		
		Jan 2024	1.98	9.84		
		Feb 2024	2.35	12.82		
		Mar 2024	1.94	11.78		
		Apr 2024	1.47	14.16		
		Plan to assess usage of diesel is available in Energy Management Plan under documents Environmental Management Plan for year 2024 for each operating unit visited. Example of plan are as follows:				
		Category	Types/Location	Action		Frequency
		Electricity	Worker’s housing, office area	Worker’s housing inspection to ensure no illegal wiring		Weekly
		Diesel	Transport machineries	Preventive maintenance programme for estate vehicle		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.	The estimate for the direct usage of non-renewable energy for estate operations, including diesel and electricity, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the				Complied

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Criterion / Indicator		Assessment Findings	Compliance
	This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	estate yearly budgets. Refer to the indicator 4.5.2.1 above, figures were extracted from the diesel issuance of estate diesel tank and electricity monthly bill from TNB.	
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There is no use of renewable energy in the estate as verified through site visit and documentation review.	Complied
Criterion 4.5.3: Waste management and disposal			

Criterion / Indicator		Assessment Findings	Compliance																			
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 Plan under document Environmental Management Plan for year 2024. The estate has identified scheduled waste, recycle waste, sewage and domestic waste as type of waste. Identification of waste and sources of pollution are guided by the company’s procedure entitled Waste Management Procedures for Upstream Malaysia, dated May 2022.	Complied																			
		Interviewed with the PIC on his understanding of types of waste and method of disposal found that she was able to respond to audit team as stated in the plan.																				
		Among waste products listed in the estate’s Waste Management Plan are as follows:																				
		<table><tr><th>Type of Waste</th><th>Item Description and SW Code</th><th>Area/Sources</th></tr><tr><td rowspan="4">Scheduled Waste</td><td>SW404 – Clinical Waste</td><td>Clinic</td></tr><tr><td>SW305 – Engine Oil</td><td rowspan="3">Workshop, Spraying Activities, Chemical Store</td></tr><tr><td>SW306 – Hydraulic Oil</td></tr><tr><td>SW409 – Empty chemical container</td></tr><tr><td></td><td>SW410 – Contaminated Rags</td><td></td></tr><tr><td>Domestic Waste</td><td>Rubbish</td><td>Linesite, workshop, store, office</td></tr><tr><td>Recycle Waste</td><td>Re-use empty pesticides container</td><td>Chemical store and divisional store</td></tr></table>		Type of Waste	Item Description and SW Code	Area/Sources	Scheduled Waste	SW404 – Clinical Waste	Clinic	SW305 – Engine Oil	Workshop, Spraying Activities, Chemical Store	SW306 – Hydraulic Oil	SW409 – Empty chemical container		SW410 – Contaminated Rags		Domestic Waste	Rubbish	Linesite, workshop, store, office	Recycle Waste	Re-use empty pesticides container	Chemical store and divisional store
		Type of Waste		Item Description and SW Code	Area/Sources																	
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				SW305 – Engine Oil	Workshop, Spraying Activities, Chemical Store																	
SW306 – Hydraulic Oil																						
SW409 – Empty chemical container																						
	SW410 – Contaminated Rags																					
Domestic Waste	Rubbish	Linesite, workshop, store, office																				
Recycle Waste	Re-use empty pesticides container	Chemical store and divisional store																				

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Criterion / Indicator		Assessment Findings				Compliance
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>All sampled estates have established Waste Management Plan under documents Environmental Management Plan for year 2024 to avoid or reduce pollution. According to the plan, it includes identifying and monitoring of waste and pollution, as well as recycling of potential wastes as nutrients.</p> <p>Documents of waste management plan has tabulated the following:</p>				Complied
		Type of Waste	Item Description and SW Code	Area/Sources	Action to be taken	
		Scheduled Waste	SW404 – Clinical Waste	Clinic	Disposal to licensed contractor	
					To maintain inventory in eSWIS system.	
			SW305 – Engine Oil SW306 – Hydraulic Oil SW409 – Empty chemical container SW410 – Contaminated Rags	Workshop, spraying activities, chemical store	Disposal to licensed contractor	
					To maintain inventory in eSWIS system.	
		Domestic Waste	Rubbish		Collect domestic waste by contractor	

Criterion / Indicator		Assessment Findings				Compliance
				Linesite, workshop, store, office	To collect twice a week	
		Recycle Waste	Re-use empty pesticides container	Chemical store and divisional store	Labelling of re-use empty pesticides container with 'skull' or crossbone	
			Application of EFB	Mill	Monitoring and collection of EFB	
		During the site visit and documentation review, it was found that implementation by the estate was in line with the action plan stated in the waste management plan. For example: <ul style="list-style-type: none">• Site visit at premix area and spraying activities found that the estate has re-use empty pesticides container for chemical activities and labelling the container with 'X'.• Domestic waste for St Helier Estate and Bukit Pilah Estate has been collected by approved contractor, MXXX Xxxxxxxxxx for twice a week as sighted in the record of rubbish collection. While for Muar River Estate, domestic waste was collected by SWM Exxxxxxxxxx Xxx Xxx under Perbadanan Pengurusan Sisa Pepejal dan Kebersihan Awam (Solid Waste and Public Cleansing Management Corporation), Ministry of Housing and Local government (Malaysia).• Clinical waste was disposed to DOE approved contractor, Kxxxxxx Axxx Sdn Bhd within 180 days.• Schedule Waste was disposed to DOE approved contractor, Pxxxxx Xlxxx (Xxxxxx) Xxx Xxx.• Record of receiving EFB and EFB application were made available during the audit.				

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.3.3 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 MQMS Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH) /203-EN1 dated 26/2/2015. The SOP, among other things, outlines the following:</p> <ul style="list-style-type: none"> • Scheduled waste identification • Notification • Records • Scheduled waste inventory • Handling of schedule waste at site • Training • Consignment notes • Scheduled waste store <p>During site visit at schedule waste store, it was found the following compliance:</p> <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>Scheduled waste generated by the estate for SW305 (spent lubricant oil), SW306 (spent hydraulic oil) and SW410 (used oil filter) are disposed of to Sxxx Kxxxxx Sdn Bhd and Sxxx Xxxxx Ixxxxxxx Sdn</p>	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Bhd upon completion of machine/vehicle servicing and maintenance. Sighted and verified are the letter of approval from the Department of Environment (DOE) Putrajaya, dated 13/04/2022 and 06/09/2011, granting permission to Sxxx Kxxxxx Sdn Bhd and Sxxx Xxxxx Ixxxxxxx Sdn Bhd for the collection and disposal management of scheduled waste from machine/vehicle servicing and maintenance. In addition, it was found that an LOA to Pxxxxx Xlxxx Sdn Bhd (licensed contractor approved by DOE) was issued, appointing them to provide scheduled waste management services to Sxxx Xxxxx Ixxxxxxx Sdn Bhd from 01/02/2024 until 31/01/2026. For clinical waste (SW404), disposal was carried out by the licensed contractor approved by DOE, Kxxxxxx Axxx Sdn Bhd. Furthermore, inventory of schedule waste from May 2023 to April 2024 was made available during the audit for verification. Inventory of schedule waste is reported online in the eSWIS system which is developed by DOE and submitted by the estates on monthly basis.</p> <p><u>Bukit Pilah Estate</u></p> <p>The estate has stored SW more than 180 days as verified through inventory records. However, the estate has requested approval to store SW for more than 180 days as evident in the letter dated 15/04/2024 to the DOE. The letter was stamped received by the DOE on 19/04/2024 and approval has been granted from the DOE according to the notes in the letter. Example records of disposal verified are as follows:</p> <ul style="list-style-type: none"> • Latest disposal for clinical waste was carried out on 20/04/2024 to Kxxxxxx Axxx Sdn Bhd. • Disposal for spent lubricant oil was carried out on 12/02/2024 to the service provider Sxxx Xxxxx Ixxxxxxx Sdn Bhd. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>St Helier Estate</u></p> <p>Inventory record reported in eSWIS system consists of SW409 (Fertilizers bag & PPE) and SW410 (empty bag and PPE used) for the months of May 2023 to April 2024, which were made available during the audit. Latest disposal record was verified as below:</p> <ul style="list-style-type: none"> • Disposal SW409 (including empty pesticides container) and SW410 was carried out on 26/04/2024 to Kxxxxxx Axxx Sdn Bhd. • Disposal for clinical waste was carried out on 16/04/2024 to Kxxxxxx Axxx Sdn Bhd. • Disposal for SW305, SW306 and SW410 was carried out on 21/10/2023 to the service provider Sxxx Xxxxx Ixxxxxxxx Sdn Bhd. <p><u>Muar River Estate</u></p> <p>Inventory record reported in eSWIS system consists of SW404 (Clinical Waste), SW408 (Sawdust), SW409 (Chemical container), SW410 (Rags, plastics, papers or filters contaminated with scheduled wastes) from May 2023 to April 2024, which are available for verification. The estate disposed SW404 to Kxxxxxx Axxx Sdn Bhd. For SW408, SW409 and SW410, disposal of SW was carried out by Pxxxxx Xlxxx (Xxxxxx) Xxx Xxx. The latest disposal for SW409 and SW410 was carried out on 30/04/2024, while disposal of SW404 was carried out on 04/04/2024. In addition, the latest disposal of SW305 and SW306 was carried out by Sxxx Kxxxxx Sdn Bhd on 02 and 09/02/2024 upon completion of services/maintenance of the tractor.</p>	
4.5.3.4	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	The Standard Operating Procedure (SOP) for the disposal of pesticide container is mentioned under procedure SD/SDP/PSQM (ESH)/203-EN1-Scheduled Wastes (Hazardous Waste) Management. This	Minor non-conformance

Criterion / Indicator	Assessment Findings	Compliance
<p>adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>procedure includes details on triple rinsing procedure and outlines the relevant training to be conducted in this regard.</p> <p>In the procedure also mentioned that all class 2 and above containers shall tripled rinsed and punctured at the bottom if the waste generator intends to dispose of them as non-scheduled waste. However, if the containers are to be disposed of as scheduled waste, the triple rinsing and puncturing process is not required.</p> <p>During site visit, interview, and documentation review, it was verified that all empty pesticides container in the estate were triple rinsed and punctured. Subsequently, these containers are treated as non-scheduled waste after the triple rinsing and puncturing process. For Muar River Estate, the estate has appointed the recycle company, Sx Sxxxx Txxxxxxx Exxxxxxx which has obtained approval from Department of Environment (DOE) to collect recycled chemical container as evidenced in the letter dated 24/10/2018. Furthermore, this is supported by a letter from Department of Agriculture (DOA), dated 07/12/2015 to the company to involved in collecting recycled chemical container. In addition, other chemical container labelled with 'X' were re-used for spraying purposes. Latest collection of the recycled empty chemical container was carried out on 05/04/2024 for Muar River Estate. Receipt and related documents of the collected recycled chemical container were review and verified during the audit. For St Helier Estate, the estate has disposed the empty pesticides container to Kxxxxxx Axxx Sdn Bhd. Latest disposal was carried out on 16/04/2024.</p> <p>However, during the site visit at field no. 00G at Muar River Estate, an empty glyphosate container was found unattended inside the field. Therefore, Minor non-conformity is raised against this indicator.</p>	

Criterion / Indicator		Assessment Findings	Compliance
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	For Muar River Estate, domestic waste generated from workers quarters and estate compound disposed by SWM Exxxxxxxxxx Xxx Xxx under Perbadanan Pengurusan Sisa Pepejal dan Kebersihan Awam (Solid Waste and Public Cleansing Management Corporation), Ministry of Housing and Local government (Malaysia) with frequency twice a week. Domestic waste for St Helier Estate and Bukit Pilah Estate has been collected by approved contractor, MXXX Xxxxxxxxxx for twice a week as sighted in the record of rubbish collection. Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex. 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. Verification during audit found that no other waste such as SW and industrial waste is found dumped in the dustbin.	Complied
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 sampled 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. In addition, assessment of the pollution activities also was conducted in the Environmental Management Plan for year 2024 documents which consists of the following: <ul style="list-style-type: none"> • Energy Management Plan • Pollution Prevention Plan • Waste Management Plan 	Complied

Criterion / Indicator		Assessment Findings	Compliance																																								
		<p>All the above has outlined the sources of pollutions, category of pollution and mitigation plan.</p> <p>As part of the assessment, greenhouse gas emission was calculated on 31/12/2023 for year 2023, which give a result of GHG as below:</p> <p><u>St Helier Estate</u></p> <table> <tr> <th>Description</th><th>Total emission (tCO₂e)</th><th>tCO₂e/ha</th><th>tCO₂e/t FFB</th></tr> <tr> <td>CO₂ Emissions from Fertiliser</td><td>1,096.85</td><td>1.26</td><td>0.07</td></tr> <tr> <td>N₂O Emissions from Fertiliser</td><td>536.71</td><td>0.62</td><td>0.04</td></tr> <tr> <td>Fuel Consumption</td><td>4.43</td><td>0.01</td><td>0.00</td></tr> <tr> <td>Total</td><td></td><td>2.40</td><td>0.14</td></tr> </table> <p><u>Bukit Pilah Estate</u></p> <table> <tr> <th>Description</th><th>Total emission (tCO₂e)</th><th>tCO₂e/ha</th><th>tCO₂e/t FFB</th></tr> <tr> <td>CO₂ Emissions from Fertiliser</td><td>640.09</td><td>1.02</td><td>0.07</td></tr> <tr> <td>N₂O Emissions from Fertiliser</td><td>312.26</td><td>0.50</td><td>0.04</td></tr> <tr> <td>Fuel Consumption</td><td>48.25</td><td>0.08</td><td>0.01</td></tr> <tr> <td>Total</td><td></td><td>2.11</td><td>0.15</td></tr> </table> <p><u>Muar River Estate</u></p>	Description	Total emission (tCO ₂ e)	tCO ₂ e/ha	tCO ₂ e/t FFB	CO ₂ Emissions from Fertiliser	1,096.85	1.26	0.07	N ₂ O Emissions from Fertiliser	536.71	0.62	0.04	Fuel Consumption	4.43	0.01	0.00	Total		2.40	0.14	Description	Total emission (tCO ₂ e)	tCO ₂ e/ha	tCO ₂ e/t FFB	CO ₂ Emissions from Fertiliser	640.09	1.02	0.07	N ₂ O Emissions from Fertiliser	312.26	0.50	0.04	Fuel Consumption	48.25	0.08	0.01	Total		2.11	0.15	
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Criterion / Indicator		Assessment Findings				Compliance												
		Description	Total emission (tCO2e)	tCO2e/ha	tCO2e/t FFB													
		CO2 Emissions from Fertiliser	1,737.26	1.20	0.10													
		N2O Emissions from Fertiliser	792.71	0.55	0.04													
		Fuel Consumption	6.55	0.00	0.00													
		Total		2.55	0.21													
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	An action plan to reduce pollutants and emissions has been established by the sampled estate in the Environmental Management Plan for year 2024 documents which consists of the following: <ul style="list-style-type: none">• Energy Management Plan• Pollution Prevention Plan• Waste Management Plan Example of action plan are as follows: <table><tr><th>Category</th><th>Types/Location</th><th>Action</th><th>Frequency</th></tr><tr><td rowspan="3">Scheduled Waste</td><td rowspan="3">Used lubricants oil</td><td>Maintain inventory for storage as SW</td><td>Monthly</td></tr><tr><td>Records of disposal to appointed contractors</td><td>As & when necessary</td></tr><tr><td>Inventory recorded in eSWIS system</td><td>Monthly</td></tr></table>				Category	Types/Location	Action	Frequency	Scheduled Waste	Used lubricants oil	Maintain inventory for storage as SW	Monthly	Records of disposal to appointed contractors	As & when necessary	Inventory recorded in eSWIS system	Monthly	Complied
Category	Types/Location	Action	Frequency															
Scheduled Waste	Used lubricants oil	Maintain inventory for storage as SW	Monthly															
		Records of disposal to appointed contractors	As & when necessary															
		Inventory recorded in eSWIS system	Monthly															

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Criterion / Indicator		Assessment Findings				Compliance
			Clinical waste	Disposed off the item to licensed contractor	As & when necessary	
		Domestic waste	Rubbish (workers housing complex, office, workshop, store)	Monitoring of estate quarters	Weekly	
				To monitor during housing inspection/ from residents' complaint	Weekly/ As & when necessary	
		Recyclable Waste	EFB application	Monitoring and collection of EFB	Daily	
		Electricity	Worker's housing, office area	Worker's housing inspection to ensure no illegal wiring	Weekly	
		Diesel	Transport machineries	Preventive maintenance programme for estate vehicle	Daily	
		Reflecting to the above, it was found that the action taken is effectively implemented as verified during site visit and documentation review, for example: <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 May 2023 to April 2024 were presented to the audit team.• Clinical waste was disposed by licensed contractor, Kxxxxxx Axxx Sdn Bhd within 180 days.• Maintenance programme for estate vehicle was recorded in the				

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Criterion / Indicator		Assessment Findings	Compliance												
		<p>workshop notice board and maintenance form.</p> <ul style="list-style-type: none">• No illegal wiring and open burning at the labour quarters as verified during site visit.• Disposal of schedule waste by licensed contractor from DOE• Application of EFB as verified in the record received from mill and site visit conducted during the audit.• Weekly housing inspection was conducted using Housing Complex/ Nest/ Community Hall Inspections Form.													
Criterion 4.5.5: Natural water resources															
4.5.5.1	<p>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:</p> <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>All sampled estates have established Water Management Plan under documents Environmental Management Plan for year 2024. The plan is listed the following objectives:</p> <ul style="list-style-type: none">- Protection of water course and monitor the quality of main water inlet/outlet from pollutions.- Water consumption and contingency plan during water shortage- Monitoring of water usage <p>a. Assessment of water usage and sources of supply was done by all visited estates. The details are as follows:</p> <table><tr><th>Estate</th><th>Sources of Water Supply</th><th>Water Usage (m³/mt)</th></tr><tr><td>Bukit Pilah</td><td>Government - SAINS</td><td>19.68</td></tr><tr><td>St Helier</td><td>Government - SAINS</td><td>8.94</td></tr><tr><td>Muar River</td><td>Government - SAJ</td><td>6.67</td></tr></table> <p>b. All sampled estate has conducted monitoring of outgoing water</p>	Estate	Sources of Water Supply	Water Usage (m³/mt)	Bukit Pilah	Government - SAINS	19.68	St Helier	Government - SAINS	8.94	Muar River	Government - SAJ	6.67	Complied
Estate	Sources of Water Supply	Water Usage (m³/mt)													
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Criterion / Indicator		Assessment Findings	Compliance																																																			
	<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>which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities.</p> <p><u>Bukit Pilah Estate</u></p> <p>Latest sampling was conducted on 18/04/2024 by SDGB Research Sdn Bhd for pond. Results of water sampling are as below:</p> <table><tr><th colspan="2">Pond – Kelpin Division</th></tr><tr><td>pH</td><td>6.65</td></tr><tr><td>BOD (mg/L)</td><td>3</td></tr><tr><td>COD (mg/L)</td><td>64</td></tr><tr><td>SS (mg/L)</td><td>2</td></tr><tr><td>AN (mg/L)</td><td>>1</td></tr><tr><td>DO (mg/L)</td><td>4.97</td></tr><tr><td>P (mg/L)</td><td>0.012</td></tr></table> <p><u>St Helier Estate</u></p> <p>Latest sampling was conducted on 21/03/2024 by SDGB Research Sdn Bhd. Result are as below:</p> <p>Inlet – Main Sg Muar</p> <table><tr><td>pH</td><td>BOD (mg/L)</td><td>COD (mg/L)</td><td>SS (mg/L)</td><td>AN (mg/L)</td><td>DO* (mg/L)</td><td>P (mg/L)</td></tr><tr><td>7.16</td><td>1</td><td>32</td><td>2</td><td><1</td><td>3.62</td><td>0.025</td></tr></table> <p>Middle – Main Sg Muar</p> <table><tr><td>pH</td><td>BOD (mg/L)</td><td>COD (mg/L)</td><td>SS (mg/L)</td><td>AN (mg/L)</td><td>DO* (mg/L)</td><td>P (mg/L)</td></tr><tr><td>7.33</td><td><1</td><td>20</td><td>2</td><td><1</td><td>4.79</td><td>0.018</td></tr></table> <p>Outlet – Main Sg Muar</p> <table><tr><td>pH</td><td>BOD</td><td>COD</td><td>SS</td><td>AN</td><td>DO*</td><td>P</td></tr></table>	Pond – Kelpin Division		pH	6.65	BOD (mg/L)	3	COD (mg/L)	64	SS (mg/L)	2	AN (mg/L)	>1	DO (mg/L)	4.97	P (mg/L)	0.012	pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	7.16	1	32	2	<1	3.62	0.025	pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	7.33	<1	20	2	<1	4.79	0.018	pH	BOD	COD	SS	AN	DO*	P	
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Criterion / Indicator		Assessment Findings							Compliance
			(mg/L)	(mg/L)	(mg/L)	(mg/L)	(mg/L)	(mg/L)	
		7.35	<1	12	4	<1	4.51	0.018	
		<u>Muar River Estate</u>							
		Latest sampling was conducted on 29/04/2024 and report issue on 15/05/2024. The results of sampling are as below:							
		Upstream							
		pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	
		7.79	1	28	34	<1	4.13	0.042	
		Middle stream							
		pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	
		7.58	2	48	80	<1	4.32	0.036	
		Downstream							
		pH	BOD (mg/L)	COD (mg/L)	SS (mg/L)	AN (mg/L)	DO* (mg/L)	P (mg/L)	
7.12	2	48	44	<1	3.91	0.015			
		c. As mentioned in the Water Management Plan for all sampled estates, recycling wastewater from premix area is one ways to optimize water and nutrient usage to reduce wastage. Wastewater is collected in the sump for premix used. Another method to optimize water usage is harvesting rainwater especially at place with high water consumption. This also has been verified during site visit at all visited estates.							

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		<p>d. The guidelines are detailed in the River Reserve Management (Management of river Reserve in SDGB dated April 2014). At all visited estates, it was found adequate signage and buffer zone demarcation at natural waterways such as rivers and stream. Training also was conducted to ensure natural water ways was protected. Record of training were verified during the audit. No sign of chemical application within area buffer zone as verified during site visit.</p> <p>e. There were no issues on removal natural vegetation in riparian areas as verified during the field visit at all sampled estates. If any issues occurred, investigation will be conducted as per River Reserve Management (Management of River Reserve in SDGB dated April 2014).</p> <p>f. No borewell is being use for water supply at the sampled estates. The water source for domestic and operational use is from government.</p>	
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 since there is no waterways passing through the estate area. 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 SDP Group Agriculture Procedures.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			

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Criterion / Indicator	Assessment Findings	Compliance
<p>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:</p> <ul style="list-style-type: none"> 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. <p>- Major compliance -</p>	<p>Group Sustainability Department of SDGB has conducted the High Conservation Value (HCV) assessment for SOU 16 from 28/03/2016 to 01/04/2016, and it is documented in a report dated May 2016. This report delineates the biodiversity value, ecosystem services, and social & cultural values within landscape of SOU 16. The report covers the following:</p> <ul style="list-style-type: none"> - Overview of HCV Assessment (Objectives, scope of the assessment, assessment team and methodology and participatory) - Description of assessment area - Landscape context of SOU 16 – Kok Foh (Biodiversity and conservation values, ecosystem service and social & cultural values) - HCV criteria & application to agriculture (Visual observation and supporting information, wildlife in plantation and decision on HCV status) - Recommendation (HCV management and monitoring) - Appendices (HCV maps and attendance records) <p>References used for the establishment of the report, among others are as follows:</p> <ul style="list-style-type: none"> - High Conservation Value Forest (HCVF) Toolkit for Malaysia; National guide for identifying, managing and monitoring High Conservation Value Forest, published by WWF Malaysia. - Managing Biodiversity in the Landscape; Guideline for Planners, Decision Makers & Practitioner, published by Wild Asia (Malaysia) - A practical toolkit for identifying and monitoring biodiversity in oil palm landscape; published by Zoological Society of London 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings					Compliance																																																										
		<ul style="list-style-type: none">- HCV Threat Monitoring Protocol; HCV monitoring protocol for oil palm landscape, published by Zoological Society of London- Common Guidance for the Identification of High Conservation Value; published by HCV Resource Network- Common Guidance for the Management & Monitoring of High Conservation Value; published by HCV Resource Network <p>The map showing the coverage area in performing the HCV assessment is available in the report, which covering all estates under SOU 16 – Kok Foh. Type of HCV identified for each estates are given in Table 1 under Executive Summary for the report as below:</p> <table><tr><th>Estate</th><th>No.</th><th>Assessment Area</th><th>(Ha)</th><th>Present HCV</th></tr><tr><td>Muar River Estate</td><td>1</td><td>Water catchment</td><td>0.45</td><td>HCV 4</td></tr><tr><td rowspan="3">Sg. Senarut Estate</td><td>2</td><td>Water catchment</td><td>3.94</td><td>HCV 4</td></tr><tr><td>3</td><td>Water catchment</td><td>1.28</td><td>HCV 4</td></tr><tr><td>4</td><td>Pond</td><td>0.50</td><td>HCV 4</td></tr><tr><td rowspan="2">Kok Foh Estate</td><td>5</td><td>Water catchment</td><td>7.50</td><td>HCV 4</td></tr><tr><td>6</td><td>River reserve (Sg. Tebu)</td><td>0.448</td><td>HCV 4</td></tr><tr><td rowspan="4">Bukit Pilah Estate</td><td>7</td><td>Water catchment</td><td>4.88</td><td>HCV 4</td></tr><tr><td>8</td><td>Water catchment</td><td>0.80</td><td>HCV 4</td></tr><tr><td>9</td><td>Water catchment</td><td>2.05</td><td>HCV 4</td></tr><tr><td>10</td><td>Water catchment</td><td>0.26</td><td>HCV 4</td></tr><tr><td rowspan="2">St. Helier Estate</td><td>11</td><td>River reserve (Sg. Muar)</td><td>0.56</td><td>HCV 4</td></tr><tr><td>12</td><td>Water catchment</td><td>0.30</td><td>HCV 4</td></tr></table>					Estate	No.	Assessment Area	(Ha)	Present HCV	Muar River Estate	1	Water catchment	0.45	HCV 4	Sg. Senarut Estate	2	Water catchment	3.94	HCV 4	3	Water catchment	1.28	HCV 4	4	Pond	0.50	HCV 4	Kok Foh Estate	5	Water catchment	7.50	HCV 4	6	River reserve (Sg. Tebu)	0.448	HCV 4	Bukit Pilah Estate	7	Water catchment	4.88	HCV 4	8	Water catchment	0.80	HCV 4	9	Water catchment	2.05	HCV 4	10	Water catchment	0.26	HCV 4	St. Helier Estate	11	River reserve (Sg. Muar)	0.56	HCV 4	12	Water catchment	0.30	HCV 4	
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Criterion / Indicator		Assessment Findings					Compliance	
		Sg. Sebaling Estate	13	Water catchment	2.56	HCV 4		
		Pertang Estate	14	Water catchment	0.07	HCV 4		
		Total of HCV area for SOU 16				25.598 Ha		
		Besides the above, the conservation status of the identified flora and fauna species are provided in the report, under Table 10: Common wildlife found in SOU 16 (Section 2.2.2 of report). Example of identified high biodiversity value habitat and its conservation status in SOU 16 are as below:						
		Common Name		Conservation Status		Remark		
				IUCN	WCA 2010			
		Birds						
		White-throated king fisher	LC – Least Concern		Totally protected wildlife	Can be found in field drain		
		Red jungle fowls	LC – Least Concern		Protected wildlife (Hunted species)	Randomly found in oil palm field		
		Mammals						
		Wild boar	LC – Least Concern		Protected wildlife (Hunted species)	Interview notes from field workers		
		Long-tailed macaque	LC – Least Concern		Protected wildlife (Others)			

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Criterion / Indicator		Assessment Findings				Compliance
		Reptiles				
		Common cobra	LC – Least Concern	Protected wildlife (Others)	Interview notes from field workers	
		Monitor lizard	LC – Least Concern	Protected wildlife (Others)	Randomly found in oil palm field	
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> <p>a. Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b. Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>Based on HCV report assessment, there is no RTE species is identified within the sampled estate surrounding. Explained in the HCVs report that should any RTE species identified, an action shall be taken by informing Wildlife Department.</p> <p>As part of discouraging any illegal or inappropriate hunting, fishing or collecting activities, no hunting and reporting of animals' sightings, briefing is given to workers at all sampled estates as below:</p> <ul style="list-style-type: none"> • Bukit Pilah Estate – Training was conducted on 18/05/2024. • St Helier Estate – Training was conducted on 14/05/2024. • Muar River Estate – Training was conducted on 18/05/2024. <p>Signage on illegal hunting, fishing, and collecting activities is also demarcated in the estate compound as an additional management operation in discouraging illegal hunting. This has been verified during the site visit.</p>				Complied
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>Based on the HCV report assessment, it was concluded with recommendations that incorporated basic conservation planning principles into management regimes of preserving the HCV and conservation areas. This has been mentioned in section 3.1 and 3.2 of the HCV report. In addition, Table 14: Recommendation for Managing Threats are stated in the report as below:</p>				Complied

Criterion / Indicator		Assessment Findings				Compliance
		No	HCV Area (HCVA)	Possible Threats	Management & monitoring of HCVA	
		1	River reserve/ Stream buffer/ Water bodies	Riverbank erosion Sedimentation Eutrophication of aquatic environments and vegetation overgrowth due to fertiliser applications Interruption an aquatic biological health Degradation of catchment areas	Education and awareness for workers Monitoring water sampling results Ensure no agrochemical activities are carried out at bordering the water bodies Cover any bare soil with planting of vetiver grasses, groundcovers, etc to reduce soil erosion	
		2	Forest border	Forest encroachment Illegal poaching/wildlife hunting Illegal logging Forest product exploitation Human wildlife conflict	Erect signboards to create awareness such as no trespassing, no hunting, no open burning, etc. Maintain boundary stone along the borders. Liaison with forestry and wildlife department on ways	

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Criterion / Indicator		Assessment Findings				Compliance
					<p>to handle any human wildlife conflicts Educate internal and external stakeholders to discourage illegal poaching/logging Notify the relevant authorities immediately if any fires and/or activities are sighted</p>	
		<p>Based on the above recommendation, each visited operating unit has established HCV/Biodiversity 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 for sampled estate as below: <ul style="list-style-type: none"> Bukit Pilah Estate – Training was conducted on 18/05/2024. St Helier Estate – Training was conducted on 14/05/2024. Muar River Estate – Training was conducted on 18/05/2024. All visited estates has 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 Monitoring of HCV & Conservation Area records for verification. Noted during site visit, the condition of the HCV area was consistent with the reports. 				

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been erected at the buffer zone area as mentioned in the HCV report. Noted during interview with the sprayers, the understanding on prohibition of activities in the buffer zone area is satisfactory. No evidence of chemical application sighted at the area. 	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	<p>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.</p> <p>- Major compliance -</p>	<p>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.</p> <p>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. For rubber area, the rubber tree will be felled and stacked in the row.</p> <p>In Muar River Estate, domestic waste generated from workers quarters and estate compound disposed by SWM Exxxxxxxxxx Xxx Xxx under Perbadanan Pengurusan Sisa Pepejal dan Kebersihan Awam (Solid Waste and Public Cleansing Management Corporation), Ministry of Housing and Local government (Malaysia) with frequency twice a week. Domestic waste for St Helier Estate and Bukit Pilah Estate has been collected by approved contractor, MXXX Xxxxxxxxxx for twice a</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		week as sighted in the record of rubbish collection. Collection is made from a centralized point accumulated internally by the estate management from the living quarters and office complex. Verification during site visit found that there is no evidence use of fire for domestic waste disposal at all sampled estates.	
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.	Not applicable
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.	Not applicable
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Based on the records on the land clearing and felling for the replanting at visited estates, method of land clearing, and preparation was used such as felling & chipping, cambering/land forming and path construction. The method of the replanting is felled, chipped and shredded was mentioned in the company's Responsible Agriculture Charter (RAC). This practice has been verified during site visit at all visited estates.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			

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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 made available for verification. Agricultural Reference Manual and Sustainability Plantation Management System and EQMS (Estate Quality Management System) are used as guidance for the estate's operation. Apart from that, among other important SOPs established are:</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 • Permit To Work (PTW), Doc. No. UM/HSE/OCP/05, 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 either soil, nutrients or chemicals. - Major compliance -	The sampled estates have their topography maps where steep slopes are identified. The commitment to protect steep slopes is addressed in the company's Responsible Agriculture Charter (revised 2020). Based on site visits, among the measures implemented to minimise soil erosion were construction of terrace, proper frond stacking, application of Empty Fruit Bunches (EFB), avoiding blanket spraying, maintaining	Complied

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Criterion / Indicator		Assessment Findings					Compliance																													
		roads, preserving soft vegetation, and establishment of cover crops at replanting areas.																																		
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	At the junctions of the field roads, information about field number and hectarage was marked either on the palm trunks or signboards as their visual identification. This information is verifiable against the field maps.					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 business or management plan is addressed in the estate’s annual budget, with 5 years projection. Among the information available in the document is budgeted crop, operational and overhead costs, as well as CAPEX. Cost per mt FFB and cost per Ha were also derived ensure economic and financial viability over the forecasted price.					Complied																													
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 -	<div>The estates have prepared the replanting programme with minimum of 5 years projection. The review of the programme is done at the end of every year. Below are the details of the programme of the sampled estates:</div> <table><tr><th rowspan="2">Estates</th><th colspan="5">Ha</th></tr><tr><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td>Muar River</td><td>0</td><td>66.76</td><td>143.06</td><td>135.0</td><td>203.43</td></tr><tr><td>Bukit Pilah</td><td>318.86</td><td>300.40</td><td>200.49</td><td>121.80</td><td>126.23</td></tr><tr><td>St. Helier</td><td>0</td><td>0</td><td>71.78</td><td>53.66</td><td>211.89</td></tr></table>					Estates	Ha					2024	2025	2026	2027	2028	Muar River	0	66.76	143.06	135.0	203.43	Bukit Pilah	318.86	300.40	200.49	121.80	126.23	St. Helier	0	0	71.78	53.66	211.89	Complied
Estates	Ha																																			
	2024	2025	2026	2027	2028																															
Muar River	0	66.76	143.06	135.0	203.43																															
Bukit Pilah	318.86	300.40	200.49	121.80	126.23																															
St. Helier	0	0	71.78	53.66	211.89																															
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	The business or management plan is addressed in the estate’s annual budget, with 5 years projection. Among the information available in the document is budgeted crop, operational and overhead costs, as well as CAPEX. Cost per mt FFB and cost per Ha were also derived ensure economic and financial viability over the forecasted price.					Complied																													

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Criterion / Indicator		Assessment Findings	Compliance
	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 -		
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 -	Basically, the management plan to achieve the business goals and objectives is to focus on maximising the yield and ensure expenses on field upkeep and maintenance are within budget. This is regularly monitored through various means such as Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, and Performance Unit Report.	Complied
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>Bukit Pilah</u> Sighted the contractor Mxxx Enterprise that is provides services for rubbish collection starting on 01/04/2024 until 31/03/2025. The tendering and pricing exercise are handled by the estate. Pricing mechanism for the services is clearly stipulated in the contract agreement and mutually agreed by both parties. <u>St. Helier</u> Sighted the contractor Cxx Pxxxxxxx & Txxxxxx Sdn Bhd that is provides services for Land Preparation and Related Works for Oil Palm New Planting starting on 01/02/2024 with duration of three (3) months. Pricing mechanism for the services is clearly stipulated in the	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>contract agreement, clause 3(c) (Appendix 2) and mutually agreed by both parties.</p> <p><u>Muar River</u></p> <p>Sighted the contractor Cxxxx Sxxxxxx Enterprise that is provides services for FFB Transporter starting on 01/01/2024 until 31/03/2024. Also sighted the extension contract agreement starting on 01/04/2024 until 31/12/2024. Pricing mechanism for the services is clearly stipulated in the contract agreement, clause II(d) (Schedule of Transportation Rates to Main Oil Mill(s)) and mutually agreed by both parties.</p>	
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p><u>Bukit Pilah</u></p> <p>Contract Agreement between estate with Mxxx Enterprise (Rubbish Collection) sealed on 01/04/2024 with validity of 1 years commencing from 01/04/2024 until 31/03/2025. Payment will be paid 30 days from the date of the Company's receipt of the correct, final and undisputed invoice for both contractors. As evidence sighted the invoice send (D/O No: BP/RC/04/24) on 30/04/2024. Payment made on 07/05/2024.</p> <p><u>St. Helier Estate</u></p> <p>All contracts and others related document for contractor are kept in the estate office. Sighted the contractor Cxx Pxxxxxxxxx & Txxxxxx Sdn Bhd that is provides services for Land Preparation and Related Works For Oil Palm New Planting starting on 01/02/2024 with duration of three (3) months. Referring the contract agreement, invoice issued by the contractor shall be paid by SDGB within 30 days (from the date</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>received of the invoice contractor) from the date of SDGB's receipt of the correct, final and undisputed invoice.</p> <p><u>Muar River</u></p> <p>Sighted the contractor Cxxxx Sxxxxxx Enterprise that is provides services for FFB Transporter starting on 01/01/2024 until 31/03/2024. Also sighted the extension contract agreement starting on 01/04/2024 until 31/12/2024. Verify payment were made in timely manner. Sighted the invoice for the month of February issued by the contractor on 29/02/2024 and payment voucher dated 06/03/2024.</p>	
Criterion 4.6.4: Contractor			
4.6.4.1	<p>Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.</p> <p>- Major compliance -</p>	<p><u>Bukit Pilah</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor Mxxx Enterprise. The briefing was made during stakeholder meeting on 06/02/2024, attend with 72 participants at St. Helier Community Hall.</p> <p>The contractor needs to follow MSPO guideline in accordance with the 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) 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary. <p><u>St. Helier</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor Cxx Pxxxxxxx & Txxxxx Sdn Bhd. The briefing was made during stakeholder meeting on 06/02/2024, attend with 72 participants at St. Helier Community Hall. The estate has also conducted engagement meeting for all contractor on 26/03/2024 and 28/03/2024. Sighted the record of "Minute Meeting Contractor Engagement" is available as per audit. All the contractor's documentation and information was available and was kept in the estate office. The contractor needs to follow MSPO guideline in accordance with the 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>Muar River</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The estate management has conducted the briefing for MSPO requirement on the contractor Cxxxx Sxxxxxx Enterprise Sdn Bhd. The MSPO briefing was conducted during the stakeholder meeting on 07/02/2024 at Meeting Room Latex Factory Baru Anam and during the engagement with contractor on 05/04/2024. Sighted the briefing record of "Briefing with Cxxxx Sxxxxxx on ILO Regulation (Wages/Annual Leaves/RSPO-MSPO Regulation) conducted at Meeting Room, Muar River Estate. The contractor needs to follow MSPO guideline in accordance with the 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. 	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p><u>Bukit Pilah</u></p> <p>Sighted the contractor Mxxx Enterprise that is provides services for rubbish collection starting on 01/04/2024 until 31/03/2025. Verify there is evidence of contract agreement is available as per audit.</p> <p><u>St. Helier</u></p> <p>There are three (3) contractors working in the estates. All documentation for the contractors were kept in the estate office. Sighted the contractor Cxx Pxxxxxxxxx & Txxxxxx Sdn Bhd that is</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>provides services for Land Preparation and Related Works For Oil Palm New Planting starting on 01/02/2024 with duration of three (3) months.</p> <p><u>Muar River</u></p> <p>Sighted the contractor Cxxxx Sxxxxxx Enterprise that is provides services for FFB Transporter starting on 01/01/2024 until 31/03/2024. Also sighted the extension contract agreement starting on 01/04/2024 until 31/12/2024.</p>	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p><u>All sample estate</u></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 SDGB. Sighted the memo of Acceptance of Audit from Manager, Central West Region, SDGB to all suppliers and contractor dated 04/03/2024. Based on the letter clause (iv), the suppliers and contractors are required to "Provide access to the RSPO/ISCC/MSPO/SCCS auditors to contractors' operation site(s) and employees whenever deemed necessary". Sighted the letter was signed by both parties.</p> <p>The contractor has also signed the Vendor Integrity Pledge (VIP) which require contractor to comply with labour and human rights, environment, safety and health, ethic and management practice and regulation relating to anti-bribery, fraud and corruption. Based on the Vendor COBC document, it was sighted in the clause 4 "...We have the right to audit Vendors to verify compliance with this Vendor COBC and/or with the requirement set out in the third-party agreement to permit ongoing assessment risk..."</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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 at the estates are checked and verified by the estate's personnel. Projects where tenders are issued by HQ are checked by representatives 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 new planting for the conversion from ex-rubber area to oil palm at Bukit Pilah Estate and St Helier Estate. This has been verified through interview with estate personnel, the long-range replanting programme from rubber to oil palm and site visits conducted to the field involved. The area for new planting in 2024 is 149.60 ha for Bukit Pilah Estate and 134.37 ha for St Helier Estate. During the audit, the progress of new planting is at land clearing stage, involving the felling, and stacking of the rubber trees, construction of terrace and field roads. Verification is made through site visits to the area new planting and confirms that the new planting area not planted on high conservation value area which is identified in the HCV report. All area involved is an ex-rubber area and this is also confirmed through Internal Social & Environment Impact Assessment (SEIA) Report for both estates under section 3.6 Protection of Sensitive Areas.	Complied
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	Verification through site visit and documentation review in the Internal Social & Environment Impact Assessment (SEIA) Report confirms that no conversion of Environmentally Sensitive Areas (ESAs) to oil palm is	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>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 500 ha but above 100 ha, a Proposal for Mitigation Measures (PMM) is required.</p> <p>- Major compliance -</p>	made for new planting at both, Bukit Pilah Estate and St Helier Estate. Section 3.2 Quality of Water Sources, 3.3 Protection of River, 3.4 Soil Erosion & Sedimentation of Silt, 3.6 Protection of Sensitive Areas, and 3.9 Air Quality Control and Fire of SEIA report has explained further that the new planting does not involve the conversion of Environmentally Sensitive Areas (ESAs).	
Criterion 4.7.2: Peat Land			
4.7.2.1	<p>New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice.</p> <p>- Major compliance -</p>	New planting at both, Bukit Pilah Estate and St Helier Estate does not develop on the peat land. This has been verified in the Soil Series Map and Soil Analysis Report for St Helier Estate and Bukit Pilah Estate. Conversion from rubber to oil palm is made at the existing field within estates.	Complied
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	<p>A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.</p> <p>- Major compliance -</p>	<p><u>Bukit Pilah Estate</u></p> <p>SEIA conversion from rubber to oil palm was conducted on February 2023. The activity involves discussion with the estate management, documentation review, assessment on the sites and surrounding areas and interview with the stakeholders adjacent to conversion area. The assessment was conducted by GSD Department with the assistant from the operating unit management. Sighted the document of Internal Social & Environment Impact Assessment (SEIA) Report SOU 16 Bk Pilah Estate May 2023.</p> <p><u>St. Helier Estate</u></p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>SEIA conversion from rubber to oil palm was conducted on December 2022. The activity involves discussion with the estate management, documentation review, assessment on the sites and surrounding areas and interview with the stakeholders adjacent to conversion area. The assessment was conducted by GSD Department with the assistant from the operating unit management. Sighted the document of Internal Social & Environment Impact Assessment (SEIA) Report SOU 16 St. Helier Estate December 2022.</p> <p><u>Muar River Estate</u> No new planting in the estate.</p>	
4.7.3.2	<p>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.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u> For the conversion of rubber to oil palm, the previous land use is SDGB. The SEIA was conducted with the participatory of internal and external stakeholder. The SEIA was only conducted as internal assessment as it is less than 500 ha. As there is no significant environmentally or socially sensitive area or issue was identify, therefore independent assessment or consultation is not require and as per stipulated in the SOP of Procedure for Land Acquisition and New Planting Activities for Oil Palm, clause 1.3.6 "summary of accessor requirement and guidance for assessments".</p>	Complied
4.7.3.3	<p>The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.</p> <p>- Major compliance -</p>	<p><u>Bukit Pilah and St. Helier Estate</u> Sighted the document of Internal Social & Environment Impact Assessment (SEIA) Report SOU 16 Bk Pilah Estate May 2023 and SOU 16 St. Helier Estate December 2022. SEIA management plan is available in the document of Social Management Plan 2024 and Environment Management Plan 2024 respectively.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<u>Muar River Estate</u> No new planting in the estate.	
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 -	<u>Bukit Pilah Estate</u> The land conversion does not include smallholders schemes or small estate. The activity of converting rubber plants to oil palm has resulted in the termination of employment for 128 rubber tappers. However, the estate management has provided compensation to the affected workers. All opt for to receive the retrenchment benefit except for the 4 workers who choose to stay in the estate. Sample agreement "Pemisahan Bersama" from HR Upstream Malaysia for one tapper (Staff id: 82xx). Sighted the last services in the estate was on 31/10/2023, and the amount paid RM26,226.04. <u>St. Helier Estate</u> The land conversion does not include smallholders schemes or small estate. The activity of converting rubber plants to oil palm has resulted in the termination of employment for 66 rubber tappers. However, the estate management has provided compensation to the affected workers. Among the compensations provided stipulated in the sample letter of "Pemisahan Bersama" dated 25/09/2023, staff ID: 98xx, the compensation are as follows: 1. Bayaran Pemisahan Bersama subject to paragraph 2.1(a) to a total amount of RM10,568.89. 2. Bayaran Pemisahan Bersama subject to paragraph 2.1(b) to a total amount of RM 8000.00. 3. Bayaran Ganti Notis Perkhidmatan, with a total Rm2045.12	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>4. Bayaran Ganti Cuti Tahunan Layak Yang Tidak Digunapakai, with total RM 576.73</p> <p>The estate management has also conducted the meeting for the retrenchment process for all affected tappers with the involvement of National Union of Plantation Workers (NUPW) on 21/02/2023 at St.Helier Communal Hall. Sighted the attendance list, photos and minute meeting is available as per audit.</p> <p><u>Muar River Estate</u></p> <p>No new planting in the estate.</p>	
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 -	Information on soil types for both Bukit Pilah Estate and St Helier Estate is made available during the audit. Map showing of soil types in Soil Series Map and Soil Analysis Report is verified and reviewed during the audit.	Complied
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 -	<p>Topographic information for both, Bukit Pilah Estate and St Helier Estate is made available during the audit. It has been verified through the following maps that contains topographic information:</p> <ul style="list-style-type: none"> - Digital Slope Map - Digital Contour Map - Waterways Map 	Complied
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	Verification through site visit at new planting area for both, Bukit Pilah Estate and St Helier Estate found that no planting was carried out on	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	laws. - Major compliance -	steep terrain, marginal and fragile soils. It was cross checked with the Digital Slope Map, Digital Contour Map, Soil Series Map and Soil Analysis report for both estates. This also has been verified through SEIA report in Section 3.4 Soil Erosion and Sedimentation of Silt.	
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 -	Not applicable as there is no planting was carried out on fragile and marginal soils. This has been verified through Soil Series Map, Soil Analysis Report and Social Environment Impact Assessment (SEIA) Report for St Helier Estate and Bukit Pilah Estate.	Complied
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	Not applicable as there is no planting was carried out on fragile and marginal soils. This has been verified through Soil Series Map, Soil Analysis Report and Social Environment Impact Assessment (SEIA) Report for St Helier Estate and Bukit Pilah Estate.	Complied
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 -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	Not applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u>	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
		No new planting in the estate.	
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 -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	Not applicable
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 -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	Not applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	Not applicable
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 -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.	<u>Bukit Pilah and St. Helier Estate</u>	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	
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. - Minor compliance -	<u>Bukit Pilah and St. Helier Estate</u> Verify there is no customary land in the development of conversion from rubber to oil palm in the estate. <u>Muar River Estate</u> No new planting in the estate.	Not applicable

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

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 -	<p>SDGB has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. SDGB aims to be a leading integrated producer and supplier of certified sustainable palm oil. SDGB has also committed to:</p> <ul style="list-style-type: none"> • Promoting Good Governance and Transparency • Contributing to a better society • Minimising environmental harm • Delivering sustainable quality <p>The "Group Sustainability & Quality Policy Statement" shall be guided by the commitments spelled out in the Company's;</p> <ul style="list-style-type: none"> • Responsible Agriculture Charter (RAC) • Human Right Charter (HRC) <p>Verify the policies are focusing on sustainability principle that covered all elements in MSPO standard and its implementation. All policies are approved by top management and publicly available in SDGB website and office notice board.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.1.1.2	<p>The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation.</p> <p>- Major compliance -</p>	<p>SDGB has established the policy "Group Sustainability & Quality Policy Statement" signed by the Group Managing Director (Mohamad Helmy Othman Basha), dated 02/12/2019. SDGB aims to be a leading integrated producer and supplier of certified sustainable palm oil. SDGB has also committed to:</p> <ul style="list-style-type: none"> • Promoting Good Governance and Transperency • Contributing to a better society • Minimising environmental harm • Delivering sustainable quality <p>The "Group Sustainability & Quality Policy Statement" shall be guided by the commitments spelt out in the Company's;</p> <ul style="list-style-type: none"> • Responsible Agriculture Charter (RAC) • Human Right Charter (HRC) <p>Verify the policies are focusing on sustainability principle that covered all elements in MSPO standard and its implementation. All policies are approved by top management and publicly available in SDGB website and office notice board.</p>	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	<p>Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.</p> <p>- Major compliance -</p>	<p>SDGB has implemented internal audit procedure outlined in the SDGB Sustainability and Quality Management (PQMS) documentation, 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</p>	Complied

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Criterion / Indicator		Assessment Findings			Compliance
		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.			
		Mill	Date of internal audit	Internal Audit Results	
		Kok Foh	18/03/2024	13 Major, 0 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 -	SDGB has implemented internal audit procedure outlined in the SDGB Sustainability and Quality Management (PQMS) documentation, 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. Records such as internal audit report confirming this compliance are available for verification as indicated below.			Complied
		Date of internal audit	Internal Audit Results		
		18/03/2024	13 Major, 0 OFI		
		Sighted the root cause, correction, corrective action plan and evidence to close the non-conformities is available as per audit. The monitoring can be sight through the Sustainability Certification Online Tracking System (SCOTS).			
4.1.2.3	Reports 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
		Date of internal audit	Date of management review		
		18/03/2024	03/04/2024		

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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. SDGB has implemented Standard Operating Procedures (SOP) for Management Review as documented in the Management Review Guidelines 2024, version 1.0, date approved March 2024. According to the SOP, management reviews are required to be conducted at minimum of twice a year or determined based on the progress and compliance status; includes the number of findings/non-conformities raised from the internal reviews (i.e. RSPO, MSPO, HACCP, ISCC, OSH, SWS).</p> <table><tr><td>Date of internal audit</td><td>Date of management review</td></tr><tr><td>18/03/2024</td><td>03/04/2024</td></tr></table>	Date of internal audit	Date of management review	18/03/2024	03/04/2024	Complied
Date of internal audit	Date of management review						
18/03/2024	03/04/2024						
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 mill has established action plan for continuous improvement plan. The action plan is available and documented in the document of Continuous Improvement Plan 2024, dated 15/05/2024. Samples actions are as follows:</p> <ul style="list-style-type: none">• Capex Tender:<ul style="list-style-type: none">➢ Cable for turbine and boiler➢ Supply and deliver metal cabinet for workers➢ Application of SAINS water for domestic use	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>The mill is in progress for development of biogas which is join-venture project with Cenergi KF Sdn Bhd. This project will mark the 7th (after Sg. Dingin) collaboration between Cenergi and SDGB under the Built Own</p>	Complied				

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Operate and Transfer (BOOT) business model. This project will benefit SDP in reducing the production of POME.	
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	<p>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.</p> <p>- Major compliance -</p>	<p>The management documents that are specified in the RSPO and MSPO are publicly available in the SDGB website https://www.sdguthrie.com/ as sighted in the Group Sustainability & Quality Policy Statement 'Kenyataan Dasar Kelestarian & Kualiti Kumpulan'.</p> <p>SDGB established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. Appendix 5 Flowchart and Procedure on Handling in Social Issues, Ver 1, Year 2008, Issue No.1 Issue date 1/4/2008.</p> <p>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.</p> <p>Review on the procedure, describes estate manager as person in-charge and responsible to address the communication and requests from internal and external.</p> <p>The management also has established Whistle Blowing Policy (GPA No. B5) dated 29.08.2019. The key objective of this policy is to provide an internal mechanism or reporting, investigation, and remedying:</p> <p>i. Any wrongdoing</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>ii. Grievance with Wrongdoing elements as defined in Clause 4.3. Through this GPA, Directors, Employees, Counterparties and Business Partners should be reassured that they are able to raise genuine concerns in good faith without fear of reprisals or retaliation. Freedom in making grievance/complaint to solve any issues at workplace or worker quarters and no action will be stressed against the complainer or person who making grievances. There are few mediums such as:</p> <ol style="list-style-type: none"> 1. Suara Kami <ul style="list-style-type: none"> • 7 languages operator • Third party – independent • Confidentiality • Call 1800818771 or text 01130116031 or via Facebook messenger. 2. Whistle Blowing <ul style="list-style-type: none"> • Free • Identity being secretly protected • Independent party • Call 1800223388 • WhatsApp 019 2797553 • Email: whistleblowing@sdguthrie.com 3. 'Oil Palm Pal' (OPP) – barcode for housing repairs <p><u>Koh Foh POM</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The Stakeholder Consultation for SOU 16 Koh Foh has been conducted on 6/2/2024 attended by 72 participants such as Manager and Assistant Manager of Bukit Pilah Estate, Koh Foh Oil Mill, Koh Foh Estate, Sg Sebaling Estate, St. Helier Estate, Contractor M. Leela Enterprise, MNHB Reka, IRO NUPW, Sinar Harapan, Ketua Kampung Jaya, Chong Win Chan Estate, JPPK Desa Anggerin, Department of Environment, Pertanian RISDA, Sekolah Jenis Kebangsaan Tamil Sungai Sebaling, Maybank Bahau, etc.</p> <p>Part of the agenda were Introduction of management team, RSPO and MSPO Certifications, Suara KAMI Channel (18998-18-771), Whistle Blowing Channel (1800-2233-88), Foreign Workers Employment Procedure (documented and 18 years & above).</p> <p>The internal briefing to all staff and workers on Group Sustainability Policies, RSPO and MSPO certifications, Safety and Health for Koh Foh POM has been conducted on 12/2/2024.</p>	
4.2.1.2	<p>The 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.</p> <p>- Major compliance -</p>	<p>The management disseminated the information of the documents that made publicly available such as management plan, OSH plan, audit reports and land titles upon request during the stakeholder meetings.</p> <p>Internal and external stakeholders could access to the SDGB address website at https://www.sdguthrie.com/ to obtain information such as policies, annual report, and complaint procedures.</p>	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>The management has established ESH Communication and Consultation (Doc No: SD/SDP/SQM(ESH)/001-2-4 dated 01.07.2020. The procedure consists of:</p> <ol style="list-style-type: none"> 1. Communication between SDP and Internal Parties 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Communication between SDP and External Parties</p> <p>The objective is to ensure accurate, adequate, and effective information on Environmental, Safety and Health (ESH) is communicated to, from and within the SDGB and interested parties in line with the commitment of ESH policy.</p> <p>The procedure for communication was documented, disclosed, implemented, and made available by the management as per Quality Management System sub section 5.5: Procedure for External Communication.</p> <p>Appendix 5.5.3.2 Procedure for External Communication defined as a request for information. The procedure for handling external Quality, Safety, Health and Environment (QSHE) was illustrated and explained as follows:</p> <ol style="list-style-type: none"> 1. Receipt of External Communication 2. Review of Communication 3. Time frame for External Communication within 2 weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation 4. Communications with Certification Body 5. Communication with TQEM Department, Plantation Division 6. Communication with the Media 7. Pro Active Communication 	

Criterion / Indicator		Assessment Findings	Compliance
		<p>Plantation Quality Management System (Sustainable Plantation Management System) Version 1, year 2008. - Flowchart and procedure on Handling Land Dispute, Flowchart and Procedure on Handling Social Issue.</p> <p>The company policies, procedures, SDP Charters, Complaints and Grievances Procedure, and Whistleblowing Channel related to sustainability or RSPO/MSPO certification has been explained to the stakeholders during Stakeholders Consultation meeting as per Indicator 2.1.1.</p> <p>The Stakeholder Consultation for Bukit Pilah Estate, St Helier Estate & Koh Foh POM has been conducted on 6/2/2024 and Stakeholder Consultation for Sungai Senarut, Sungai Gemas & Muar River Estate was held on 7/2/2024. The meeting was attended by school, contractor, local authorities, local community representatives, neighbours, vendors and FFB suppliers as evident in the list of attendance and minutes meeting.</p> <p>The internal briefing to all staff and workers on Group Sustainability Policies, RSPO and MSPO certifications, Safety and Health for Koh Foh POM has been conducted on 12/2/2024.</p>	
4.2.2.2	<p>The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i>.</p> <p>- Minor compliance -</p>	<p>The management has appointed social officer or person responsible on social matters, communication, consultation, and complaints:</p> <p>1. Koh Foh POM – Muhamad Azamuddin bin Jasrel, Assistant Engineer with effective of 1/3/2024</p> <p>Part of the responsibilities of the social officer:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. To investigate any complaints/grievances related to any social issues and proposed appropriate action taken. 2. To keep the record and confidentiality of the complaints/grievances. 3. To give counselling and advise to workers who need helps related to any social issues. 4. To assist estate on conducting/organizing program and training. 	
4.2.2.3	<p>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.</p> <p>- Major compliance -</p>	<p>The mill has maintained the List of Stakeholders FY 2024 includes categorized as Contractors, Vendors/Suppliers, Local Community and Other Interested Parties (Government Agencies, School, Hospitals, Balai Polis, OCP etc.).</p> <p>The Stakeholder Consultation for Bukit Pilah Estate, St Helier Estate & Koh Foh POM has been conducted on 6/2/2024 and Stakeholder Consultation for Sungai Senarut, Sungai Gemas & Muar River Estate was held on 7/2/2024. The meeting was attended by school, contractor, local authorities, local community representatives, neighbours, vendors and FFB suppliers as evident in the list of attendance and minutes meeting.</p> <p>Evident the records of action taken in response to input from stakeholders such as type of contribution to community, permission for using estate roads, etc.</p>	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p>	<p>Ref.: SOP for traceability and documented in SDGB, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS.</p>	Complied

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<p>- Major compliance -</p>	<p>Kok Foh POM is receiving FFB mainly from its own supply bases. FFB from third party suppliers comprise around 45% of the total FFB received. Among the relevant documents to ensure traceability are as follows:</p> <p>For own supply base: The weighbridge ticket provided the following details:</p> <ul style="list-style-type: none"> - Supplied from which estate - Product (FFB or Loose fruit) - Delivery note from estates stating the weight and fruit grade (A or B). - D.O. Number - Weight of the shipment - Date of the shipment <p>For despatch of CPO, the weighbridge ticket includes the following information to ensure traceability:</p> <ul style="list-style-type: none"> - Customer Name - Destination of the CPO - Product - DO number - PO number - Weight of the product. 	

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Criterion / Indicator		Assessment Findings	Compliance
		For external FFB suppliers, they have their own delivery notes. All the external suppliers must be approved by signing contract agreement and registered in the system before they are able to send their crop to mill.	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The method of inspection is by conducting MSPO internal audit. The last audits were conducted on various dates mentioned in Indicator 4.1.2.1.	Complied
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	The overall personal in charge for the traceability is the Head of Operating Unit, where in this case is the Mill Manager [ref.: Clause 4 of SOP for Sustainable Supply Chain and Traceability].	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	The inventory of CSPO and CSPK is recorded Mass Balancing Records for Oil Mills. For the period under review, the mill has dispatched 17,308.45 mt of CSPO and 5,422.07 mt of CSPK as either RSPO certified or conventional. To-date, there has been no sales as MSPO certified.	Complied
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 -	Kok Foh POM continues to demonstrate their commitment towards compliance with legal requirements. Among the evidence of compliance verified were: <ul style="list-style-type: none"> - Environmental Compliance Audit Report, conducted on 26/02/2024 by Lead Auditor #EA0176, DOE Tracking No.: JAS.NHQ.600-3/1/13 – 02/2024, results: no NCR. - DOE License No. 006013, validity 01/07/2023 to 30/06/2024 - Authorised Gas Tester (AGTES), cert. no.: #AGT379247-24, valid until 20/12/2025 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Authorised Gas Tester (AGTES), cert. no.: #AGT379241-24, valid until 20/12/2025 - MPOB License #543656004000, 240,000 mt/year, valid until 31/10/2024 	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>The mill has in place their Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Among the applicable laws registered are as follows:</p> <ul style="list-style-type: none"> - Whistleblower Protection Act 2010 - Minimum Wages Order 2022, Amendment 2022 - Fire Services Act 1988 (Act 341) Amendment 2020 - "Pembangunan Sumber Manusia Berhad" Act 2000 - Anti-Sexual Harassment Act 2021 - Employees' Social Security (Amendment) Act 2022 - Employment Insurance System (EIS) (Amendment) Act 2022 - Control of Supplies Act 1961 - Employment (Amendment) Act 2022 - Garis Panduan Pelan Pengurusan Tandan Kosong Kelapa Sawit 2021 	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>Documented procedure has been established and implemented in accordance with the Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. A mechanism to ensure compliance to legal and other requirement has been documented in EQMS (Estate Quality Management System) under Standard Operation Manual distributed to all operating units. Group Sustainability Department (GSD) and respective operating units will undertake the</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.	
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 -	<p>A mechanism to ensure compliance to legal and other requirement has been documented in MQMS (Mill Quality Management System) under Standard Operation Manual distributed to all operating units.</p> <p>Regional Sustainability Department and respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance as per Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008.</p> <p>Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office. On the site verification, interviews with office personnel and records indicate that the system is appropriate to the operations.</p> <p>Tracking system on any changes in the law been well implemented. E.g., regular notification by Head Office and regular updates from the DOE/DOSH websites.</p>	Complied
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 -	<p>Koh Foh POM demonstrated with legal ownership or leases with legal documents.</p> <p>Therefore, the mill operations have not diminished the land use rights of other users.</p> <p>Onsite visit verified there no evidence to show that palm oil mill operations had diminished the land use rights of others.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Koh Foh POM demonstrated with legal ownership or leases with legal documents. Document review on the copy of land titles were available at the mill office and the title is under Koh Foh Estate. Evident Form 5BK Grant No Title 27xxx2, Lot No: Lot 4xxx8, Area Lot: 271.9ha under Koh Foh Estate, Real Conditions for long-term oil palm crops only. First date of alienation 20/11/1928, The China Engineers (Malaysia) Sdn. Bhd. is a subsidiaries company under SDGB as evident in the SSM and Memorandum and Articles of Association of the China Engineers (Malaysia) Sdn. Bhd. (Reg No: 1967010xxx17) & Attached with Borng B1 - Land Plan, Certified Plan No: 80xx79. Evident Quit rent or Bil Cukai Tanah 2024, Daerah Jempol, Account no:070301xxxx77, printed on 28.2.2024 with serial no: 25xxx65.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Koh Foh POM was clearly demarcated with parameter fencing and visibly maintained.	Complied
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 available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	There was no land dispute at Koh Foh POM. The management has the legal ownership documents as demonstrated by possessing land titles.	Not applicable
Criterion 4.3.3 – Customary rights			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	Not applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	Not applicable since there is no customary rights. Land has been legally owned by the company and has been verified by the land title.	Not applicable
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 -	Sighted the Social Impact Assessment (SIA) Report for SOU 16 that have been conducted from 6 to 9/6/2023 by Sustainability Compliance Unit, Group Sustainability Department that covered Kok Foh Palm Oil Mill, Kok Foh Estate, Sungai Senarut Estate, Muar River Estate, Sungai Gemas Estate, Bukit Pilah Estate, Sungai Sabaling Estate, Pertang Estate and St. Helier Estate. The management have identified the negative impacts and suggestion/comments/ areas for improvements and plans to mitigate the issues and promoting the positives ones.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The samples of positive impacts:</p> <ol style="list-style-type: none"> 1. Multiracial, multinational, and multi-religion workers live harmoniously even when living in different division. 2. Workers have access to religious places and can celebrate Festive days accordingly with approved holidays. 3. Many positive changes happen after ILO implementation such as improved infrastructure at workers housing complex area (community hall, car garage, tiles in kitchen and bedroom, tar road, etc.) 4. Healthcare - Staff and workers are provided with free healthcare. Medical access on the estate is available for workers and additional panel clinic is provided when necessary. 5. Grievance channels (ie: Suara Kami, Whistleblowing) and Social Dialogue are made available for workers and contractors to voice out their concerns. <p>Sighted the samples of negative impacts and the action that has been taken such as:</p> <ol style="list-style-type: none"> 1. Workers claimed that there is not enough housing for workers (staying outside with no housing allowance) - Mill Management will refer to Regional HR should the workers be provided with housing allowance and brief workers on this matter. Evident the payment of housing allowance paid to worker with employee number 18xxx7 in April 2024. 2. Unpleasant odour coming from the water supply (treated water from Mill Pond) - The water supply is treated accordingly by Management and no complaint that it impacted on the health of workers. The odor sometimes happens during dry season where the water level is low. 	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Management has explained about this in social dialogue (SD) and will continue doing so</p> <p>Verified the Management Plan on Social Impact Assessment for the year 2024 and the records of monitoring of issues and evidence of actions taken to resolve the issues including positive feedback raised by external and internal stakeholders comprises of:</p> <ol style="list-style-type: none"> 1. To review social impacts and to implement plan to mitigate the negative impacts and promote the positive ones such as organizing stakeholders meeting, gender committee meeting, union meeting, and to update list of stakeholders. 2. To ensure compliance to SOP and legal requirements regarding social such as appointment of person in-charge to handle social issues, communication on policies and procedures, monitoring of pay and agreement of workers and contractor's workers and to maintain housing and facilities provided to workers. 3. To contribute to local communities' development includes corporate social responsibility to surrounding communities and workers, 4. To address the social issues discussed during various avenues examples stakeholders' meeting, OSH meeting, trade union meeting, social dialogue, complaint book, etc. 5. To address issue raised during stakeholders meeting. 	
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>	The management has established Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/11/2018. The objective of the procedure is to put in place a system to effectively	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>communicate with external interested parties on matters pertaining to performance of the mill and estates. The procedure describes 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.</p> <p>The management has in place the Plantation Quality Management System, Appendix 5, Flowchart and Procedure on Handling Social Issues, version 1, issue date 01/11/2008 as one of the systems to address the complaint and grievances.</p> <p>Once the case taken by the mill or estate management, the initial negotiation between estate management and disputed parties will be resolved within two weeks after outbreak of issue. Half yearly meeting with stakeholders/communities shall be carried out irrespectively on any occurrence of social issues.</p> <p>If the case did not resolve the issue will be reported to the Head Office for Information Gathering and Investigation Process. Negotiation proposed solution:</p> <ol style="list-style-type: none"> 1. Mediation process 2. The approach of responsibility by internal corporate social <p>The Group also has developed a worker helpline called "Suara Kami", established in 2018, provides an effective channel for workers to raise any issues they may have. It provides an avenue for workers to report on their working conditions, recruitment, safety, and other issues. But more importantly, the helpline ensures these issues are fully handled via clear protocols with consistent attention to follow-up and resolution possible.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>The Standard Operating Procedure of Suara Kami Helpline was approved on 15/04/2020 by Rashyid Redza Anwarudin Head, Group Sustainability. All concerns are assigned a category and to be addressed within the guided timeframe of the assigned category:</p> <p>2.1.2.1: 14 working days for Forced Labour 2.1.2.2: 4 working days for Urgent Non-Forced Labour 2.1.2.3: 14 working days for Non-Urgent Non-Forced Labour</p> <p>Stated also under clause 2.1.3 on respecting the rights of workers to remain anonymous and work with the system provider that will act as intermediary to obtain any further information required for investigation. In cases where workers provided consent on their personal details, the investigations are to be conducted in a discreet manner.</p> <p>Freedom in making grievance/complaint to solve any issues at workplace or worker quarters and no action will be stressed against the complainer or person who making grievances. There are few mediums such as:</p> <ol style="list-style-type: none"> 1. Suara Kami <ul style="list-style-type: none"> • 7 languages operator • Third party – independent • Confidentiality • Call 1800818771 or text 01130116031 or via Facebook messenger. 2. Whistle Blowing 	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Free • Identity being secretly protected • Independent party • Call 1800223388 • WhatsApp 019 2797553 • Email: whistleblowing@sdguthrie.com <p>3. 'Oil Palm Pal' (OPP) – barcode for housing repairs</p> <p>The management also has established Whistle Blowing Policy (GPA No. B5) dated 29/08/2019. Grievance with Wrongdoing elements as defined in Clause 4.3. Through this GPA, Directors, Employees, Counterparties and Business Partners should be reassured that they are able to raise genuine concerns in good faith without fear of reprisals or retaliation.</p> <p>Any complaints or grievances from workers will be reported using Online application called OPP and the barcode for housing repairs has been displayed at line site area. The report also can be assessed by HQ. The management will take immediate action to settle all the issues. Any issues also can be reported through 'Social Dialog'. The management also has appointed Social Officer to handle any social issues. The Gender Committee has been established to handle issues related to sexual harassment, women's rights and reproductive rights.</p> <p>While most of the contractor will directly meet the management team to discuss any issues related to their contract work. A complaint form was available at the Security Post, where employees and affected stakeholders can make a complaint at any time.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
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 -	<p>There is no grievance or complaint received from external stakeholders by the SOU 16 Koh Foh for the year 2023/2024 for Koh Foh POM. Any request will be written to the mill/estate management and discussed during stakeholders' consultation dated 6/2/2024 and 7/2/2024.</p> <p>For Internal Complaint, sighted the Quarters Defect Report via OPP for the following estates with pictorial evident:</p> <p><u>Koh Foh POM</u></p> <ol style="list-style-type: none"> House No.: M12 reported on overflow of water from the tank and effected 2 electrical switches on 31/3/2024 and the repair was completed on 1.4.2024. House No.: M19 reported on dust from ceiling and broken door lock on 18/12/2023 and the repair was completed on 19/12/2023. 	Complied
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>There is no grievance or complaint received from external stakeholders by the SOU 16 Koh Foh for the year 2023/2024 for Koh Foh POM. Any request will be written to the mill/estate management and discussed during stakeholders' consultation dated 6/2/2024 and 7/2/2024.</p> <p>The management adopt Oil Palm Pal (OPP) online platform to record any housing repair from workers.</p> <p>The platform is available with QR code that has been displayed at each worker house door, and the management also has established manual complain platform through Complaint Book available at the office.</p> <p>Onsite interviewed with attended external stakeholders informed they are aware of the complaint mechanism as briefed during the</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		stakeholders' consultation. Normally they will directly meet or contact the estates management to discuss any issue or request.	
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 -	Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various meetings such as morning muster, training/briefing, and stakeholder consultation. Based on interview with the stakeholders, it was noted that they were aware of the complaint's procedure including the platform of 'Suara kami', Whistle Blowing, Workers Helpline, Oil Palm Pal (OPP) and Social Dialogue and they were briefed by the management during stakeholder meeting and morning briefing.	Complied
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 -	The management has maintained complaints record and resolutions record over the past 24 months were still available during the audit.	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 -	SDGB with joint venture with SDGB Foundation initiate contributions to local sustainable development on social support initiatives includes promoting educations and offering scholarships to deserving students, promoting the rights and well-being of marginalized communities, improving communities' access to healthcare, assisting communities with disaster relief & prevention, donations to the needy and tree planting etc. Koh Foh POM offer job opportunity to local communities, contribute donations to nearby internal and external stakeholders such as Industrial	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Training Student or Intern from Kolej Komuniti Segamat as evident in the Acknowledgement Certificate with serial no: EXS 2023/2024 1702.	
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 -	SDGB have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the Group Managing Director on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the estates. The GSD team is also committed in establishing various working standards through procedures or pictorial method to improve safe working condition. The mill has established their Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2024. The management plan includes the ESH risk management, Emergency Response Procedure, Chemical Safety Management, Noise Boundary Monitoring, Health monitoring.	Complied
4.4.4.2	The occupational safety and health plan should cover the following: a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill:	a) SDGB have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the Group Managing Director on 05/05/2022. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice board within the mill. b) The mill has conducted assessment for risk on all the operations and documented in Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment has covered all the main and support operations such as boiler house area, engine room, pressing, threshing, sterilizing to name a few. Nonetheless, learning from the previous accident, the control of accessibility to the scrap	Opportunity for improvement

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<ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; 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). 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 Labelling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements. 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>iron yard at the mill can be further improved to minimise the possibility of any employees from taking the iron and fabricate their own tools without prior approval from the management (OFI). CHRA was last conducted by DOSH registered assessor on 28/07/2020. Medical surveillance was last conducted in Oct 2023 for a total of 29 workers from various workstations such as laboratory, workshop, water treatment plant, effluent treatment plant, to name a few. All workers were found to be fit to work. Audiometric test was last conducted on 06/11/2023 for 45 workers.</p> <ul style="list-style-type: none"> c) The mill has established a training programme for employees exposed to chemicals used at the mill to ensure continuous awareness among the employees. Training was then conducted by the management to the supervisors and operators which records were made available for verification. Last training on chemical handling was conducted on 16/05/2024. All precautions attached to the chemicals were available in the safety data sheets (SDS). Implementation of chemical handling in laboratory, water treatment plant, and workshop, especially the usage of appropriate PPE was found to be in accordance with the SDS. d) The mill has provided appropriate PPE to all workers according to the HIRARC and CHRA recommendations. Based on site visits and interviews at the workstations such as FFB reception, boiler, press, engine room and workshop, workers were aware of the importance of wearing the appropriate PPE during work as they are regularly briefed by the management. The PPE issuance records were also available for verification. e) Procedures of chemical handling is presented in several documents, such as Chemical Safety Management procedure, document no. UM/HSE/OC/04, dated 09/03/2021. 	

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<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>	<p>f) The Mill Managers was appointed to be the Chairman of OSH Committee at the mill. The OSH Committee Members consists of OSH Coordinator, Secretary, representatives from employer and representatives from employee.</p> <p>g) The management had conducted regular OSH committee meetings on quarterly and/or as and when necessary, basis. Among the agenda discussed in the meeting were status of OSH committee objectives, accident statistic, legal compliance monitoring, HIRARC monitoring, OSH training, medical surveillance report, workplace inspection, and environmental issues. Minutes of meeting were made available for verification. The last meeting was conducted on 19/02/2024.</p> <p>h) Accident and emergency procedures are available in the ESH Management System Manual; Emergency Preparedness & Response Procedures; Doc No: UM/HSE/SP/02 Date 17/11/2021. Based on site visits, workstations were equipped with fire extinguishers and first aid kits. The mill had established their Emergency Response Team led by the Mill Manager. The ERT chart and Fire Extinguisher Map were displayed at several notice boards within the mill premises.</p> <p>i) First aiders were present at various workstations at the mill. The first aiders were responsible for first aid box at each workstation assigned to them by the management. Verification of the first aid kits at all the sampled workstations showed that all the necessary items were in place and in good conditions. Records of training of all the first aiders were made available for verification.</p> <p>j) Records of accidents were maintained by the mill and updated to the HQ monthly. Accidents that occur are also discussed in the quarterly held OSH Committee Meetings. Records of accidents in accordance with JJKP 6, 7, and 8 were well maintained by the mill</p>	

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		for verification.	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>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.</p> <p>- Major compliance -</p>	<p>The company has established Group Sustainability & Quality Policy signed Group Managing Director dated 02/12/2019. The policy is the commitment by the company in respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020.</p> <p>The management also has established Policy on the Protection of Human Rights Defenders (HRDs) with effective date on 25/03/2020. The policy is the commitment of the company in respect and safeguard human rights, notion of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with the company. This Policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations.</p> <p><u>Koh Foh POM</u></p> <p>The Stakeholder Consultation for SOU 16 Koh Foh has been conducted on 6/2/2024 attended by 72 participants such as Manager and Assistant Manager of Bukit Pilah Estate, Koh Foh Oil Mill, Koh Foh Estate, Sg Sebalang Estate, St. Helier Estate, Contractor M. Lexxx Enterprise, MNHB Reka, IRO NUPW, Sinar Harapan, Ketua Kampung Jaya, Chong Win Chan Estate, JPPK Desa Anggerin, Department of Environment,</p>	Complied

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		<p>Pertanian RISDA, Sekolah Jenis Kebangsaan Tamil Sungai Sebaling, Maybank Bahau, etc.</p> <p>Part of the agenda were Introduction of management team, RSPO and MSPO Certifications, Suara KAMI Channel (18998-18-771), Whistle Blowing Channel (1800-2233-88), Foreign Workers Employment Procedure (documented and 18 years & above).</p> <p>The internal briefing to all staff and workers on Group Sustainability Policies, RSPO and MSPO certifications, Safety and Health on 12.2.2024 for Koh Foh POM.</p> <p>The contractors are required to comply with Vendor Integrity Pledge (VIP) that comprises of:</p> <ol style="list-style-type: none"> 1. Vendor Code of Business Conduct (VCOBC) related to Labour & Human Rights, Environment, Safety & Health, Ethics & Management Practices 2. Applicable laws and regulations relating to anti-bribery, fraud and corruption, etc. <p>Also sighted the acknowledgement of contractor to follow RSPO/MSPO/ISCC requirements in accordance with the SDGB Management System.</p>	
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>The company has established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form</p>	Complied

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		<p>of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age.</p> <p>The policy could be downloaded from https://www.sdguthrie.com/</p> <p>As stated in the SDGB Code of Business Conduct under clause 5.2 Equal Opportunity and Non-Discrimination. The Group provides equal opportunities to all and endeavours to ensure that employment-related decisions are based on relevant qualifications, merit, performance, and other job-related factors and in compliance with all applicable laws and regulations. Workers must not discriminate based on gender, race, disability, nationality, religion, age, or sexual orientation unless specific laws or regulations expressly provide for selection according to specific criteria.</p> <p>Based on observation, document review and interview with workers there is no discrimination based on gender, race, nationality, disability, nationality, religion, age, or sexual orientation.</p>	
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per 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>The company has provided employment contract for all workers. The employment contract adopts by the estate as part as requirement to ensure the workers employment conditions received as accordingly.</p> <p>Review on the sampled of employment contracts verified terms and conditions outlined as per collective agreement and Employment Act 1955.</p> <p>The original copy kept by management demonstrated in workers' origin language and signed by the worker.</p>	Complied

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		<p>Onsite interview with sampled workers informed they have been briefed on the employment conditions and benefits as stated in employment contract. They have also been handed a copy of the contract for own selves keeping and reference.</p> <p>Reviewed sampled of workers employment contract, identification card or passport/visit pass and pays lips for January 2024 and April 2024 verified paid within minimum wages requirement including overtime, SOCSO, EPF, and paid leave as follows:</p> <p><u>Koh Foh POM</u></p> <ol style="list-style-type: none"> 1. Employee no: 13xx09 - Indonesia – Clarification Station – Confirmation of Employment Terms & Conditions accepted and signed on 8/2/2024. Worker passport and visit pass are valid as evident during the audit. 2. Employee no: 15xx98 - Indonesia – Press Operator – Confirmation of Employment Terms & Conditions accepted and signed on 12/6/2023. Worker passport and visit pass are valid as evident during the audit. 3. Employee no: 18xx45 - Indonesia – FFB Checker – Confirmation of Employment Terms & Conditions accepted and signed on 27/7/2023. Worker passport and visit pass are valid as evident during the audit. 4. Employee no: 18xx46 - Local – Workshop Apperantice – Confirmation of Employment Terms & Conditions accepted and signed on 27/7/2023. 5. Employee no: 18xx21 - Local – General Worker – Confirmation of Employment Terms & Conditions accepted and signed on 25/1/2024. 6. Employee no: 94xx8 - Local – Female Gardener – Confirmation of Employment Terms & Conditions accepted and signed on 1/5/.2022. 	

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		<p>7. Employee no: 17xx44 - Local – Lab Sampler – Confirmation of Employment Terms & Conditions accepted and signed on 19/9/2024.</p> <p>8. Employee no: 9xx5 - Local – Boilerman – Confirmation of Employment Terms & Conditions accepted and signed on 30/7/1996.</p> <p>9. Employee no: 14xx77 - Local – Wireman – Confirmation of Employment Terms & Conditions accepted and signed on 12/9/2018.</p> <p>Other's information includes paid holiday, rest day, annual leave, sick leave, overtime, driving license, SOCSO (employer contribution) and deduction. The samples as below:</p> <p>1. Sick Leave dated 3/5/2024, Slip no: 05473 approved by estate Medical Assistant.</p> <p>2. Annual Leave records applied on 12/4/2024 – 15/4/2024 for employee no: 17xx44 approved Mill Manager.</p> <p>3. EPF Form A, Employer No: 166xxx46 for April 2024 including all the sampled employees.</p> <p>4. SOCSO Form 8A, Employer Code: E2200xxx609F of 116 employees for April 2024.</p>	
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>Based on review of the sampled payslip (April 2024, March 2024) for contractors' workers is verified according to the requirement, which is applicable includes employment contract, minimum wages, EPF and SOCSO contributions.</p> <p><u>Koh Foh POM</u></p> <p>The mill hired:</p> <p>1. Oxxs Entexxxxse (Excavator Rental)</p> <p>The samples of contractor workers as below:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Employee ID: AT904844 -Indonesian - Excavator Driver – Employment contract accepted and signed. The visit pass valid to 13/9/2024. Verified the SOCSO as per Form 8A for the month 03/2024 under Employer Code No: D4400005579A. <p>2. Poxxel Enterxxxxe (Rubbish Collection and Gardening & Upkeep): The samples of contractor workers as below:</p> <ul style="list-style-type: none"> ID No: 010921-0x-0xx3 - Local – Upkeep Mill – Employment contract accepted and signed. ID No: 750903-1x-5xx1 - Local – Driver – Employment contract accepted and signed. ID No: 630829-0x-5xx5 - Local – Grass Cutting – Employment contract accepted and signed. ID No: 851023-0x-5xx0 - Local – Gardening – Employment contract accepted and signed. ID No: 000409-0x-0xx6 - Local – Female - Gardening – Employment contract accepted and signed. Verified the SOCSO as per Form 8A for the month 04/2024 under Employer Code No: E2200xxxx75X. Review the EPF contribution in Borang A (employer ref no: 123xxx37) for the month 04/2024. <p>The employment contract contains the employee's name, identification number or passport number, date of birth, address, date joined, work terms and conditions, transfer of job, salary calculation, minimum wages, rest day, annual leave, public holiday, sick leave/unpaid leave, termination of service, occupational safety and health, SOCSO deduction, provided PPE and rules and regulations.</p>	

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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 -	All estates have registered all their workers into Employee Master Details List including staff, daily rated workers, general workers, field workers, harvesters, and upkeep workers. The samples of workers were selected based on gender, type of work, age, date of joined, and nationality. Review the latest listing included workers' personal details such as full name, gender, date of birth, date join company, race, designation, and wages were available.	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 -	The management has employed local and foreign workers and registered into Employee Master Details List. Review on the listing, verified all workers are employed by the estate management. Review on the sampled employment contracts verified signature of workers on the contract with terms and conditions applied according to Collective Agreement and Employment Act 1955 as listed in 4.4.5.3. Evident the employment contract between contractor and employees as stated in 4.4.5.4. Based on interview, the workers received the copy of the employment contract for their safe keeping.	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 estates have registered all their workers into Employee Master Details List. All the daily attendance and overtime work were recorded in the Daily attendance record and payroll system. The wages details were attached in the payslip. Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers including compliance by contractor as per their Letter of Award.	Complied

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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 estates have registered all their workers into Employee Master Details List. All the daily attendance and overtime work were recorded in the Daily attendance record and payroll system. The wages details were attached in the payslip. Onsite interview with sampled workers informed working time and break time is according to employment contract. Overtime offered to workers is voluntarily upon mutually agreement between management and workers including compliance by contractor as per their Letter of Award.	Complied
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 -	The management manages workers' payslip through SAP system. Daily attendance and total hours of overtime will be recorded into SAP system. Wages and overtime were paid according to the Daily Attendance Report, and productivity reports. Copy printed of the payslip will be kept to workers upon payday as evidence for reference. Refer to indicator 4.4.5.3. The wages details were attached in the payslip including the overtime, harvesting bunch weights, allowance, number of working day (on normal day, rest day, public holiday, annual leave, sick leave, unpaid leave, absent, etc).	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 was contributed 10 kg of rice once every 2 months for all their workers as evident in the payslip. Apart from that, all the workers are provided with free medical facilities located at the estate or nearby panel clinic. 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 such as subsidised electricity and water (35gallons), mosque, temples, hall, playground, creche, kindergarten, school bus, allowances, bonuses, etc. The gender committee actively cooperates with Government Clinic (Klinik Kesihatan) for female annual medical check-up such as Pap-smear.	Complied

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<p>4.4.5.11 In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.</p> <p>- Major compliance -</p>	<p>The company has established Workers Housing Management Procedure 2022, Ver.01, dated 30/06/2022 as guidelines to continuously improve of living standards of their employee in estates and mill operations. Its shown company commitment in managing employee's housing repair and maintenance through digital platform named Digital Housing Complaint system or 'OilPalmPal'.</p> <p>To provide guidance to management in providing a safe, liveable workers housing condition in accordance with Workers Minimum Standard of Housing & Amenities (Amendment) 2021 (Act 446). To integrate all past policies related to workers housing & amenities management in the operating units.</p> <p>The estates have provided free housing facilities to staff and employees. Basic amenities such as water, electricity, football field etc. were provided to the workers. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) and the management in the process of upgrading the workers quarters phase by phase.</p> <p>Interview with the workers confirmed that they did not have any complaint or grievance related to housing to be reported.</p>	<p>Complied</p>
<p>4.4.5.12 The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>As stated in the Human Rights Charter under clause:</p> <p>3.2.1 Eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution.</p> <p>3.2.5 Promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic</p>	<p>Complied</p>

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	<p>origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. We will facilitate opportunities for advancement for our employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights.</p> <p>3.2.6 Creating a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict.</p> <p>SDGB issued Inter-Office Mail (Ref. No.: CEOUM/064/10/2022) dated 11/10/2022 with topic 'Non-conformity on Gender Committee Meeting Frequency' from CEO, Upstream Malaysia' has incorporated its policy on violence and sexual harassment in the "Group Sustainability & Quality Policy Statement" mention in Indicator 4.1.1.2 where the management is committed to prevent sexual harassment and other forms of violence. Interview with gender committee and woman workers representative showed no evidence of sexual harassment or violence happened so far. SDGB has established Gender Committee Guidelines, v2 dated January 2024 approved by Chief Sustainability Officer with revision in all sections of OTR to reflect current practices.</p> <p>The responsibility of the Gender Committee:</p> <ol style="list-style-type: none"> 1. Investigate any complaints of sexual harassment and will recommend appropriate disciplinary action. 2. Keep the confidentiality every record of sexual harassment complaints and actions from every complaint received. 	

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		<p>3. Provide advice and counseling to employees who need assistance related to sexual harassment matters.</p> <p>4. Assist the mill and estate in conducting any form of program/training on the importance of eliminating sexual harassment.</p> <p>The management has established Gender Committee and evident the organization chart for year 2024. Gender committee meeting was conducted as below:</p> <p>1. Koh Foh POM dated 20/3/2024 – the agenda contains greetings new member, discuss issues related to sexual harassment and how to report the issue, education and safety of kids using school bus, complaint, activities, etc.</p> <p>Part of Gender Committee Activities and Training:</p> <p>1. Bubur,Lambuk cooking with workers during fasting month (3rd week of Ramadhan)</p>	
4.4.5.13	<p>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.</p> <p>- Major compliance -</p>	<p>The company has established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They respect the rights of their employees to form and join unions and bargain collectively.</p> <p>Social Dialogue was carried out by the management with workers to update the progress of action taken for the issues raised by workers. The initiative will discuss during management review meeting and action taken accordingly. All issues will be uploaded into Social Dialogue Online Tracker System (SDOTS) for monitoring. The samples of monthly social</p>	Complied

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		<p>dialogue for Koh Foh POM has been conducted on 11/3/2024 and 19/4/2024.</p> <p>Verified the records of monitoring of issues and evidence of actions taken to resolve the issues raised by the workers. The workers that involved in the Social Dialogue were NUPW representatives, Gender Committee representatives and others' nationalities representatives.</p> <p>The estates management allowed their workers to form or join any association such as NUPW. Document reviewed on their payslip found that they are deducted for the NUPW subscription fees of RM 8 monthly.</p> <p>Evident the NUPW Minutes Meeting and the action taken for any matters arising:</p> <p><u>Koh Foh POM</u></p> <ol style="list-style-type: none"> 1. 11/8/2023 - Union Meeting with workers together with management 2. 16/10/2023 – Biennial General Meeting held at Koh Foh POM with the elected workers to represent the local NUPW such as Chairman, Vice Chairman, Secretary, committee members and Indonesian representative as evident in the NUPW, Negeri Sembilan letter with reference NUPW/NSB/27E(e) dated 20/10/2023. <p>Interview with the workers informed they have freedom to join any association without any interference by management.</p>	
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>The company has established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They recognize that protecting the wellbeing of children means safeguarding them from any form of maltreatment or exploitation, including child sex tourism, child</p>	Complied

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		trafficking and child pornography. They are eradicating child labour in all their supply chain and not employ anyone underage of 18 years. Document review workers master list confirmed Koh Foh POM has not employed any child labour in the operations.																							
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 -	Trainings were conducted as per annual training programme. Generally, the topics of the training are the ones related to mill operations, environmental and safety aspects. Training records were well maintained and made available for verification. Among the trainings verified are as follows: <table><tr><th>Subjects</th><th>Date conducted</th></tr><tr><td>Chemical management</td><td>16/05/2024</td></tr><tr><td>OSH Committee function and responsibility</td><td>07 & 16/05/2024</td></tr><tr><td>First aid</td><td>04/04/2024</td></tr><tr><td>Hearing conservation</td><td>16/05/2024</td></tr><tr><td>Fire fighting</td><td>04/04/2024</td></tr><tr><td>LOTO system</td><td>16/05/2024</td></tr><tr><td>Working in confined space</td><td>12/02/2024</td></tr><tr><td>Scheduled wastes management</td><td>07/05/2024</td></tr><tr><td>Company's Policy and Charter</td><td>12/02/2024</td></tr><tr><td>Gender committee roles & responsibility</td><td>15/05/2024</td></tr></table>	Subjects	Date conducted	Chemical management	16/05/2024	OSH Committee function and responsibility	07 & 16/05/2024	First aid	04/04/2024	Hearing conservation	16/05/2024	Fire fighting	04/04/2024	LOTO system	16/05/2024	Working in confined space	12/02/2024	Scheduled wastes management	07/05/2024	Company's Policy and Charter	12/02/2024	Gender committee roles & responsibility	15/05/2024	Complied
Subjects	Date conducted																								
Chemical management	16/05/2024																								
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Company's Policy and Charter	12/02/2024																								
Gender committee roles & responsibility	15/05/2024																								
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 -	Identification of training needs was done based on the important criteria such as job types, control measures derived from various risk assessments, skill and competency level of the employees. Other factor like company's directive especially on policies was also taken into consideration in the training needs analysis.	Complied																						

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4.4.6.3	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. - Minor compliance -	Addressed in the annual training plan. The plan has the information about type of training, planned dates to be conducted and targeted participants.	Complied
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 shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	SDGB 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: 1. Protect and improve biodiversity and ecosystems. 2. Commit to no deforestation and no new development on peatlands. 3. Strengthen resilience against climate change. 4. Practice responsible consumption and production. The Environmental Management Plan review confirms objectives, action steps, completion dates, and tracking mechanisms in place. Additionally, an Environmental Impact Assessment has been conducted at the mill to assess and mitigate any adverse impacts.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations	All operating unit in SDGB adopted with environment policy as mentioned in indicator 4.5.1.1. The mill has established environmental management plan based on aspect and impacts analysis conducted.	Complied

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Criterion / Indicator		Assessment Findings	Compliance				
	- Major compliance -	<p>The environmental management plan was established based on Environmental Aspect Impact Identification and Environmental Impact Evaluation conducted and documented in Pollution Prevention Plan.</p> <p>Mill management has established the environment management plan dated 02/01/2024. The environment management plan has covered the following:</p> <ul style="list-style-type: none">i. Energy Management Planii. Pollution Prevention Planiii. Waste 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 01/01/2024 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 house, sterilizer station, pressing station, EFB yard, oil room station, reception station and effluent treatment plant.</p>					
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>The developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored.</p> <p>Environmental Management Plan dated 02/01/2024 having details of mitigation of the negative impacts. Example as per below:</p> <table><tr><td>Environmental issues</td><td>Mitigation Measures</td></tr><tr><td>Overflowing concrete pond</td><td>To install siren / emergency lights in event of incidence</td></tr></table>	Environmental issues	Mitigation Measures	Overflowing concrete pond	To install siren / emergency lights in event of incidence	Complied
Environmental issues	Mitigation Measures						
Overflowing concrete pond	To install siren / emergency lights in event of incidence						

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Criterion / Indicator		Assessment Findings		Compliance															
		<table><tr><td>Leakage of oil at piping during process</td><td>Close valve / barricade spillage area and clean up using fibre / water prior being discharge into process drain.</td></tr><tr><td>EFB Spillage at Hopper</td><td>Recover EFB before being crushed and leachate going into monsoon drains</td></tr></table>	Leakage of oil at piping during process	Close valve / barricade spillage area and clean up using fibre / water prior being discharge into process drain.	EFB Spillage at Hopper	Recover EFB before being crushed and leachate going into monsoon drains	Site visit conducted on samples of mill activity, found that environmental management plan related to the process were implemented and mitigate the negative impacts in mill.												
Leakage of oil at piping during process	Close valve / barricade spillage area and clean up using fibre / water prior being discharge into process drain.																		
EFB Spillage at Hopper	Recover EFB before being crushed and leachate going into monsoon drains																		
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Programmes to promote the positive impact has been included in the continual improvement plan as evident in document entitled Environmental Management Plan dated 15/05/2024. Objectives, category, types/location, action, frequency and person in charge were included in the plan for monitoring the progress. Among the plan to promote positive impact as follows: <ul style="list-style-type: none">• To maintain locked and good working of schedule waste store• To monitor BOD level of POME before land application		Complied															
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 -	<table><tr><td>No</td><td>Description</td><td>Date</td></tr><tr><td>1.</td><td>Chemical Spillage and Chemical Handling - Refresher</td><td>16/05/2024</td></tr><tr><td>2.</td><td>Hearing Conservation - Refresher</td><td>16/05/2024</td></tr><tr><td>3.</td><td>Scheduled waste Training</td><td>07/05/2024</td></tr><tr><td>4.</td><td>EAI & EIE Training</td><td>15/04/2024</td></tr></table>		No	Description	Date	1.	Chemical Spillage and Chemical Handling - Refresher	16/05/2024	2.	Hearing Conservation - Refresher	16/05/2024	3.	Scheduled waste Training	07/05/2024	4.	EAI & EIE Training	15/04/2024	Complied
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3.	Scheduled waste Training	07/05/2024																	
4.	EAI & EIE Training	15/04/2024																	

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Criterion / Indicator		Assessment Findings	Compliance										
4.5.1.6	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>Kok Foh POM consistently conduct meeting regards to environment to discuss all environment concerns via Environment Performance Monitoring Committee (EPMC). Verified latest meeting conducted was on 19/02/2024 who attended by 9 staffs and workers. Among issues discussed during the meeting but not limited to:</p> <ul style="list-style-type: none">• Legal and Other Requirement Register (LORR)• Environmental Impact Assessment & EIE• Inspection from government body (DOE, DOSH & MPOB)• Grievance Channel for environment and contractor <p>Schedule Wastes and open burning</p> <ul style="list-style-type: none">• Industrial Wastes. <p>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.</p>	Complied										
Criterion 4.5.2: Efficiency of energy use and use of renewable energy													
4.5.2.1	<p>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</p> <p>- Major compliance -</p>	<p>Kok Foh 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>Jan 24</td><td>0.17</td></tr><tr><td>Feb 24</td><td>0.16</td></tr><tr><td>Mac 24</td><td>0.23</td></tr><tr><td>Apr 24</td><td>0.17</td></tr></table>	Month	Diesel (L/Mt FFB Produced)	Jan 24	0.17	Feb 24	0.16	Mac 24	0.23	Apr 24	0.17	Complied
Month	Diesel (L/Mt FFB Produced)												
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Apr 24	0.17												

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Criterion / Indicator		Assessment Findings		Compliance								
		<table><tr><td>Month</td><td>Electricity (KWH/Mt FFB Produced)</td></tr><tr><td>Oct '23</td><td>0.19</td></tr><tr><td>Nov '23</td><td>0.81</td></tr><tr><td>Dec '23</td><td>0.17</td></tr></table>	Month	Electricity (KWH/Mt FFB Produced)	Oct '23	0.19	Nov '23	0.81	Dec '23	0.17		
Month	Electricity (KWH/Mt FFB Produced)											
Oct '23	0.19											
Nov '23	0.81											
Dec '23	0.17											
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 -	Kok Foh POM has formulated energy management plan to enhance the efficiency of non-renewable energy usage and establish a baseline consumption level. Based on the plan, mill confirmed the estimation of direct non-renewable energy usage for operational activities, encompassing fossil fuels, electricity, transportation, and machinery. This estimation also covers the usage of fossil fuels and electricity by contractors.		Complied								
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fibre and shell are used in the boiler for fuel recycled in the process system. EFB is used in the estates for mulching.		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 14/03/2024. 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><td>Waste</td><td>Item</td><td>Sources</td></tr><tr><td rowspan="2">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></table>		Waste	Item	Sources	Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities	Used batteries/ used rags/ empty containers	Workshop activities	Complied
Waste	Item	Sources										
Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities										
	Used batteries/ used rags/ empty containers	Workshop activities										

Criterion / Indicator		Assessment Findings			Compliance																				
			Hexane/spent chemicals	Laboratory and boiler station																					
		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	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>All waste and pollution are identified and documented in the Waste Management Plan, dated 14/03/2024. 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:</p> <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>Hexane/ spent chemicals</td><td>Laboratory and boiler station</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>Line site/ office & mill complex</td></tr><tr><td>Sewage</td><td>Line site/ office & mill complex</td></tr><tr><td rowspan="2">Industrial Waste</td><td>POME</td><td>Effluent Treatment Plant</td></tr><tr><td>EFB</td><td>EFB station</td></tr></table>			Waste	Item	Sources	Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities	Used batteries/ used rags/ empty containers	Workshop activities	Hexane/ spent chemicals	Laboratory and boiler station	Domestic Waste	Rubbish	Line site/ office & mill complex	Sewage	Line site/ office & mill complex	Industrial Waste	POME	Effluent Treatment Plant	EFB	EFB station	Opportunity for improvement
Waste	Item	Sources																							
Scheduled Waste	Spent lubricants/ hydraulic oil	Workshop activities																							
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	EFB	EFB station																							

Criterion / Indicator		Assessment Findings		Compliance
			Boiler AshBoiler	
		<p>The segregation of wastes at the scrap iron yard can be further improved as some non-metal wastes were also disposed at the same place – OFI</p> <p>Verify during site inspection, segregation of wastes such as general waste and schedule waste was in satisfactory practice. Proper storage areas were available for the schedule wastes, general waste and recyclable wastes at the mill. Records on the usage and disposal were well maintained by the management.</p> <p>Also, one of the sources of mill pollution generated from the mill is the smoke emission from the boiler. It is monitored from the Stack Emission Monitoring during the entire operations. Sighted the report of Isokenetic Stack Monitoring for Boiler No.2, which was conducted on 26th February 2024 by Third-Party Assessor (Etosh Consult & Engineering Plt) is available as per audit. The assessment was conducted to determine the concentration of the air pollutants emitted from the boiler’s stack to the atmosphere as per Environmental Quality (Clean Air) Regulation 2014. These reports are reviewed by the mill and submitted to DOE as per stated in the Jadual Pematuhan Syarat – Syarat Lesen No. 22 (i) and (ii).</p> <p>Based on the report, the emission level of all parameters tested for Boiler No. 2 is in compliance with their respective limits under Environmental Quality (Clean Air) Regulation 2014 except for Carbon Monoxide (CO). The result is such as follow:</p>		

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Criterion / Indicator		Assessment Findings				Compliance												
		<table><tr><td>Description</td><td>Unit</td><td>Boiler No.</td><td>Limits</td></tr><tr><td>Particulate Matter (Dust)</td><td>Mg/m3, dry, @ 12% CO2</td><td>41</td><td>150</td></tr><tr><td>Carbon Monoxide (CO)</td><td>Mg/m3, dry, @ 12% CO2</td><td>411.7</td><td>1000</td></tr></table>				Description	Unit	Boiler No.	Limits	Particulate Matter (Dust)	Mg/m3, dry, @ 12% CO2	41	150	Carbon Monoxide (CO)	Mg/m3, dry, @ 12% CO2	411.7	1000	
Description	Unit	Boiler No.	Limits															
Particulate Matter (Dust)	Mg/m3, dry, @ 12% CO2	41	150															
Carbon Monoxide (CO)	Mg/m3, dry, @ 12% CO2	411.7	1000															
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 SDGB Waste Management Procedure for Upstream 2022 (ref: SD/SDP/GSD/HSE/0522/01 and SDP Plantation Sustainability and Quality Management (PSQM) Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/PSQM (ESH)/203- EN1, dated 06/01/2015. The SOP established with objective to ensure proper and safe handling, storage, and disposal of scheduled waste.</p> <p>The mill management has taken actions such as training provided to workshop personnel on schedule waste awareness, all schedule waste generated in the workshop been collected and placed in SW store as verified during site visit and interview with the Storekeeper.</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 by the audit team. The labelling of schedule waste consists of the following information required in the 3rd Schedule of Environmental Quality (Scheduled Waste) Regulation 2005:</p> <ul style="list-style-type: none">• Date of waste generate				Complied												

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Criterion / Indicator		Assessment Findings	Compliance												
		<ul style="list-style-type: none">Name of waste generatorAddress of waste generatorTelephone number of waste generatorSchedule waste code and warning signage of the schedule waste <p>In addition, the audit team found that inventory of schedule waste from January 2024 to May 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 SW102, SW305, SW306, SW322, SW 324, SW409, SW410 and SW 429 were disposed to the approved contractor by DOE, Kxxxxxx Axxx Sdn Bhd. Latest disposal was on 29/01/2024 as per reviewed consignment notes and details of scheduled waste disposed as table below:</p> <table><tr><th>Type of Scheduled Waste</th><th>Quantity (mt)</th></tr><tr><td>SW 102</td><td>0.0160</td></tr><tr><td>SW 110</td><td>0.0030</td></tr><tr><td>SW 306</td><td>0.0800</td></tr><tr><td>SW 409</td><td>0.0685</td></tr><tr><td>SW 410</td><td>0.0560</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>	Type of Scheduled Waste	Quantity (mt)	SW 102	0.0160	SW 110	0.0030	SW 306	0.0800	SW 409	0.0685	SW 410	0.0560	
Type of Scheduled Waste	Quantity (mt)														
SW 102	0.0160														
SW 110	0.0030														
SW 306	0.0800														
SW 409	0.0685														
SW 410	0.0560														
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, Pxxxxx Enterprise and disposed at Majlis Daerah Bahau landfill. Frequency of collection domestic waste is 3 times per week. The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream	Complied												

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Criterion / Indicator		Assessment Findings	Compliance																						
		Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system.																							
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, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	<p>All waste and pollution are identified and documented in the Waste Management Plan, dated 14/03/2024. 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:</p> <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>Hexane/ spent chemicals</td><td>Laboratory and boiler station</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>Line site/ office & mill complex</td></tr><tr><td>Sewage</td><td>Line site/ office & mill complex</td></tr><tr><td rowspan="3">Industrial Waste</td><td>POME</td><td>Effluent Treatment Plant</td></tr><tr><td>EFB</td><td>EFB station</td></tr><tr><td>Boiler Ash</td><td>Boiler</td></tr></table> <p>The mill management has also waste management plan, pollution prevention plan and green house gas (GHG) reduction plan, which was available and documented in the document of Environmental</p>	Waste	Item	Sources	Scheduled Waste	Spent lubricants / hydraulic oil	Workshop activities	Used batteries/ used rags/ empty containers	Workshop activities	Hexane/ spent chemicals	Laboratory and boiler station	Domestic Waste	Rubbish	Line site/ office & mill complex	Sewage	Line site/ office & mill complex	Industrial Waste	POME	Effluent Treatment Plant	EFB	EFB station	Boiler Ash	Boiler	Complied
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	Boiler Ash	Boiler																							

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Criterion / Indicator	Assessment Findings	Compliance
	<p>Management Plan Kok Foh Mill 2024, prepared on 20/05/2024. Among others action been taken by the mill are as follows:</p> <ul style="list-style-type: none"> • Scheduled wastes – disposed to Kxxxxxx Axxx Sdn Bhd within 180 days • Full compliance to zero burning practice • Monitoring of BOD level at final discharge pond <p>The mill also equipped with a Continuous Emission Monitoring System (CEMS). During the audit, it was verified that the condition of the CEMS was found to be in functional condition. Data from the stack is connected online to DOE's office. Boiler smoke emission data are within the DOE limit</p> <p>Also, one of the sources of mill pollution generated from the mill is the smoke emission from the boiler. It is monitored from the Stack Emission Monitoring during the entire operations. Sighted the report of Isokenetic Stack Monitoring for Boiler No.2, which was conducted on 26th February 2024 by Third-Party Assessor (Etosh Consult & Engineering Plt) is available as per audit. The assessment was conducted to determine the concentration of the air pollutants emitted from the boiler's stack to the atmosphere as per Environmental Quality (Clean Air) Regulation 2014. These reports are reviewed by the mill and submitted to DOE as per stated in the Jadual Pematuhan Syarat – Syarat Lesen No. 22 (i) and (ii).</p> <p>Based on the report, the emission level of all parameters tested for Boiler No. 2 is in compliance with their respective limits under Environmental</p>	

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Criterion / Indicator		Assessment Findings	Compliance												
		<p>Quality (Clean Air) Regulation 2014 except for Carbon Monoxide (CO). The result is such as follow:</p> <table border="1"> <thead> <tr> <th>Description</th><th>Unit</th><th>Boiler No. 2</th><th>Limits</th></tr> </thead> <tbody> <tr> <td>Particulate Matter (Dust)</td><td>Mg/m3, dry, @ 12% CO2</td><td>41</td><td>150</td></tr> <tr> <td>Carbon Monoxide (CO)</td><td>Mg/m3, dry, @ 12% CO2</td><td>411.7</td><td>1000</td></tr> </tbody> </table>	Description	Unit	Boiler No. 2	Limits	Particulate Matter (Dust)	Mg/m3, dry, @ 12% CO2	41	150	Carbon Monoxide (CO)	Mg/m3, dry, @ 12% CO2	411.7	1000	
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Carbon Monoxide (CO)	Mg/m3, dry, @ 12% CO2	411.7	1000												
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>Action plan to reduce identified significant pollutants and emission is available in the waste management plan, pollution prevention plan and greenhouse gas (GHG) reduction plan, which was available and documented in of Environmental Management Plan Kok Foh Mill 2024, prepared on 20/05/2024.</p> <p>In addition, site inspection to the workers areas as well as production compound confirms that scheduled waste is managed according to the plan. it was verified that the condition of the CEMS was found to be in functional condition and stack emission monitoring was conducted accordingly (refer 4.5.4.1).</p> <p>The mill management has also appointed Third Party Environment Audit as per requirement in the DOE License which covers all operation in the mill. The third-party audit was conducted on 26/02/2024, audited by Lead Auditor (reg. no: EA0176). The audit report is documented and available as per audit with nil compliance, one (1) Observation and twelve (12) good management practices sighted.</p>	Complied												
4.5.4.3	<p>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</p>	<p>Kok Foh POM continually treated palm oil mill effluent (POME). This is to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations of 1977.</p>	Complied												

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Criterion / Indicator		Assessment Findings	Compliance																		
	and regulations. - Major compliance -	<div>1. Premises License 00374 is valid from 1/7/ 2023 to 30/6/2024. The license indicated that the mill has a capacity of 45 mt/hr.</div> <div>2. Analysis of the final effluent discharge was carried out on a monthly basis. A review of the results indicated that all parameters were within the regulatory limit.</div> <div>3. POME land application approval by DOE under items 7 of the permitted license</div> <div>All parameters for the effluent final discharge were within the regulatory limit, such as BOD discharged to land irrigation, which was not more than 5000 mg/l for land irrigation. The lab report for final discharge was carried out by accredited laboratories. The result was within the limit, sample for the 25/03/2024 as per the results as follows:</div> <table><tr><th>Parameter</th><th>Result</th><th>Standard Quality</th></tr><tr><td>pH</td><td>8.08</td><td>5.0 – 9.0</td></tr><tr><td>*BOD (mg/L)</td><td>510</td><td>5000</td></tr><tr><td>Suspended solids (mg/L)</td><td>770</td><td>1200</td></tr><tr><td>AN (mg/L)</td><td>10</td><td>25</td></tr><tr><td>Oil and Grease</td><td>3</td><td>150</td></tr></table> <div>Due to the POME land application, only the BOD limitation result has been monitored.</div> <div>The quarterly report on final discharge, effluent discharge, water consumption, and production data was sent to DOE accordingly through the Online Environmental Reporting, and the first quarters report was sent on 16/4/2024 (01/01/2024 – 31/03/2024).</div> <div>Kok Foh POM has appointed Mr. Mohd Asid Bin Mamat (manager) as a competent person for effluent management. He has attended training</div>	Parameter	Result	Standard Quality	pH	8.08	5.0 – 9.0	*BOD (mg/L)	510	5000	Suspended solids (mg/L)	770	1200	AN (mg/L)	10	25	Oil and Grease	3	150	
Parameter	Result	Standard Quality																			
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Criterion / Indicator		Assessment Findings	Compliance																																								
		on scheduled waste effluent treatment (CePPOME) and obtained a certificate of competency reference series number (CePPOME/00040).																																									
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> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. 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>- Major compliance -</p>	<p>Sighted and reviewed water management plan established and updated on 31/04/2024. It was found that Kok Foh POM gets its water for processing from a nearby river called Sg Jenta. Monitoring record for water consumption per FFB processes as table below:</p> <ul style="list-style-type: none"> 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: <table border="1"> <thead> <tr> <th>Month</th><th>FFB (mt)</th><th>Water (L)</th><th>Ratio</th></tr> </thead> <tbody> <tr> <td colspan="4">2023</td></tr> <tr> <td>Oct</td><td>15,148.52</td><td>33813</td><td>2.23</td></tr> <tr> <td>Nov</td><td>15,011.57</td><td>28183</td><td>1.88</td></tr> <tr> <td>Dec</td><td>14,769.17</td><td>30305</td><td>2.05</td></tr> <tr> <td colspan="4">2024</td></tr> <tr> <td>Jan</td><td>16825.48</td><td>29293</td><td>1.74</td></tr> <tr> <td>Feb</td><td>13,801.57</td><td>17566</td><td>1.27</td></tr> <tr> <td>Mar</td><td>16,691.42</td><td>21454</td><td>1.29</td></tr> <tr> <td>Apr</td><td>19,004.95</td><td>24057</td><td>1.27</td></tr> </tbody> </table> <ul style="list-style-type: none"> b) There is no natural waterways in the mill area. The management monitors the water quality through water sampling (water catchment) at frequency once a month. The recent analysis being on 03/05/2024. 	Month	FFB (mt)	Water (L)	Ratio	2023				Oct	15,148.52	33813	2.23	Nov	15,011.57	28183	1.88	Dec	14,769.17	30305	2.05	2024				Jan	16825.48	29293	1.74	Feb	13,801.57	17566	1.27	Mar	16,691.42	21454	1.29	Apr	19,004.95	24057	1.27	Complied
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Criterion / Indicator		Assessment Findings	Compliance						
		<table><tr><th>Sampling Pt</th><th>Description</th></tr><tr><td>1</td><td>Water way</td></tr><tr><td>2</td><td>After Treatment Process</td></tr></table> <p>The type of analysis category and parameter request by the mill as shown below:</p> <ul style="list-style-type: none">pHTurbidity (NTU)Total Dissolved SolidChlorideTotal Alkalinity <p>It was found that the result is not exceed parameter as verified in the Water Analysis Test Report</p> <p>c) Ways to optimize water and nutrient usage and reduce wastage are described in the mill 'Water Management Plan', dated 20/05/2024. The POM will conduct monitor the usage of treated water and the implementation has been verified in the document 'Water Consumption FY 2024.</p>	Sampling Pt	Description	1	Water way	2	After Treatment Process	
Sampling Pt	Description								
1	Water way								
2	After Treatment Process								
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 -	POME was discharged through land irrigation. All parameters were within the regulatory limits. The BOD final discharge was no more than 5000 mg/l. The lab report for final discharge was carried out by the accredited laboratories on a monthly basis. Refer to item 4.5.4.3 for the result, which was sighted within the limit. During the site visit, no evidence of effluent overflow was observed, and daily flow meter readings were taken and recorded in the logbook	Complied						
4.6 Principle 6: Best Practices									

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>The mill processing system is documented in the Sustainability Plantation Management System MQMS/SQM/08 v 1 dated 01/11/2008 which includes:</p> <ul style="list-style-type: none"> - The mill SOPs - The Mill Quality Management Manual v.1 2008/MQMS/QMM/08. <p>These documents provide guidelines and standards in the mill operations for all workstations from the FFB reception until the dispatch of CPO and PK.</p> <p>Apart from the daily routine supervision, among other monitoring mechanisms implemented are Structured Oil Recovery Assessment (SORA) and Performance Monitoring Unit (PMU) visits the operating units. Records of monitoring were well maintained and made available for verification.</p>	Complied
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 assistant mill managers. All process parameters are documented and summarized in a daily report. The external monitoring is made through various visits such as SORA, GCAD, and internal audit. This is to ensure compliance with policies, standard procedures, financial, OSH, and welfare to name a few.	Complied
Criterion 4.6.2: Economic and financial viability plan			

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Criterion / Indicator		Assessment Findings	Compliance
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 in the form of annual budget with a projection of 5 years (2024-2029). It is prepared as guidance for future planning. The business plan contains: 1) FFB processed production of CPO & CPK. 2) Component of operating expenditure which includes: - process labour - maintenance external/maintenance parts - consumable/EVIT - admin cost/labour overhead Capital Expenditure (CAPEX) among others replacement/upgrading of building/machinery, workers amenities for the mill was also included as part of the business plan. The M Plan for 2024 was made available for verification which include the calculation of seeking the profitability quantum. This is a standard format provided from the Regional CEO to the Manager and treated in high confidentiality.	Complied
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 -	The company has established pricing mechanism and conducted as per contract agreement with contractors. Review on the contract agreement, sighted pricing of the job task is available. Sampled contract/Letter of Award to contractors as follows for Koh Foh POM: 1. Letter of award (LOA) or contract agreement between Koh Foh POM and Oxys Enterxxxxe for Excavator Rental valid from 1/4/2023 till April 2024 and the tender List of Excavator Rental with Tender Opening date 24.4.2024 and Tender Closing date 7/5/2024.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		2. Letter of award (LOA) or contract agreement between Koh Foh POM and Poxxel Enterxxxxxe for Rubbish Collection twice/month valid from 1/2/2024 to 31/1/2025.	
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	<p>The company has established pricing mechanism and conducted as per contract agreement with contractors.</p> <p>Review on the contract agreement, sighted pricing of the job task is available. Payment terms for contract work were stated in the contract agreement.</p> <p>Onsite stakeholder consultation on 21 and 22/4/2024 with contractors informed their payments were made as per payment terms stated in the contracts. No delayed of payments recorded.</p> <p>The contractor also has signed the SDGB's Vendor Code of Business Conduct (Vendor COBC) signed on 1/1/2024 by Oxxs Enterxxxxxe and Poxxel Enterxxxxxe at sighted in the contractor files.</p> <p>Samples of the payment:</p> <ol style="list-style-type: none"> 1. Poxxel Enterxxxxxe – Tax Invoice dated 30/4/2024, Invoice No.: PE-0424-006, P.O No:4300xxx209 and SAP GRN No.: 5002xxx965. 2. Oxxs Enterxxxxxe – Invoice No: IV-0xx13, P.O No: 4300xxx889 dated 29/4/2024 and SASP GRN No: 5002xxx983 	Complied
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 company has established Vendor Integrity Pledge (VIP) that comprises of the SDGB Vendor Code of Business Conduct (Vendor COBC) signed on 1/1/2024 by Oxxs Enterxxxxxe and Poxxel Enterxxxxxe at sighted in the contractor files.	Complied

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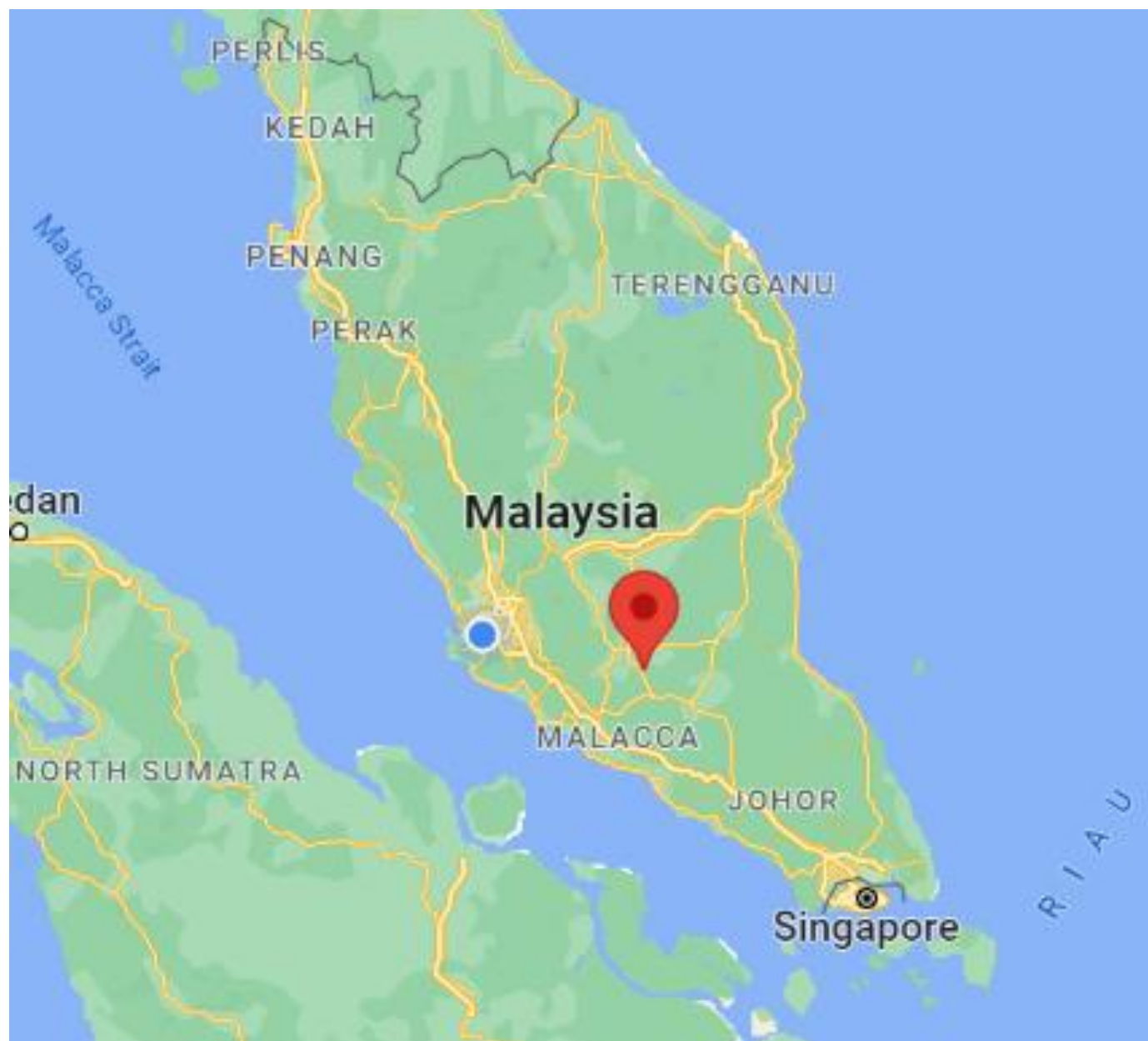
Criterion / Indicator		Assessment Findings	Compliance
		<p>The contractor files kept by the mill comprises of contract agreement, employment contract of workers, list of workers, workers ID and passport, SOCSO and EPF contribution, payslip, driver training or licenses.</p> <p>The contractors engaged by the estates' management also has signed a letter for the compliance of RSPO/ ISCC/ MSPO/ SCCS on 1/1/2024. All the contractors need to follow the RSPO/ ISCC/ MSPO/ SCCS requirements in accordance with SDGB, Mill Quality Management System.</p> <p>Onsite interviewed with contractors informed they were understood the MSPO requirements.</p>	
4.6.4.2	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p>- Major compliance -</p>	<p>Koh Foh POM has established contractor agreement with letter of Award & Acceptance (LOA) with contractor as follow:</p> <ol style="list-style-type: none"> 1. Letter of award (LOA) or contract agreement between Koh Foh POM and Oxxs Enterxxxxe for Excavator Rental valid from 1/4/2023 till April 2024 and the tender List of Excavator Rental with Tender Opening date 24/4/2024 and Tender Closing date 7/5/2024. 2. Letter of award (LOA) or contract agreement between Koh Foh POM and Poxxel Enterxxxxe for Rubbish Collection twice/month valid from 1/2/2024 to 31/1/2025. <p>Pricing of the works/ services and mechanism were clearly stated in the LOA and Terms & Conditions of Purchase Order and agreed by the contractors.</p>	Complied

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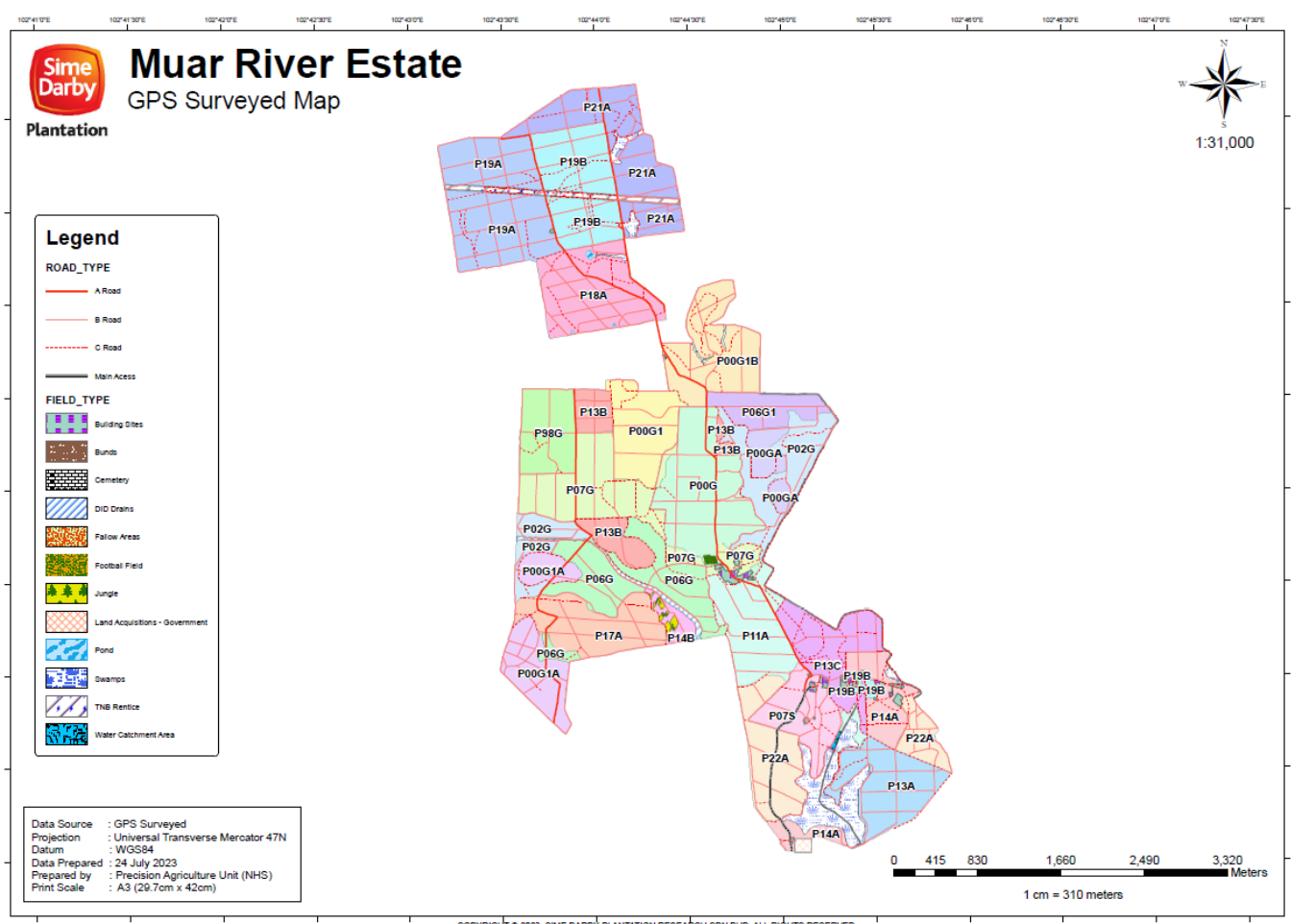
Criterion / Indicator	Assessment Findings	Compliance
<p>4.6.4.3 The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>The company has established Vendor Integrity Pledge (VIP) that comprises of the SDGB Vendor Code of Business Conduct (Vendor COBC) signed on 1/1/2024 by Oxxs Enterxxxxxe and Poxxel Enterxxxxxe at sighted in the contractor files.</p> <p>The contractor files kept by the mill comprises of contract agreement, employment contract of workers, list of workers, workers ID and passport, SOCISO and EPF contribution, payslip, driver training or licenses.</p> <p>The contractors engaged by the estates' management also has signed a letter for the compliance of RSPO/ ISCC/ MSPO/ SCCS on 1/1/2024. All the contractors need to follow the RSPO/ ISCC/ MSPO/ SCCS requirements in accordance with SDGB, Estate/Mill Quality Management System.</p> <p>Onsite interviewed with contractors informed they were understood the MSPO requirements and aware that auditors have access for assessment.</p>	<p>Complied</p>

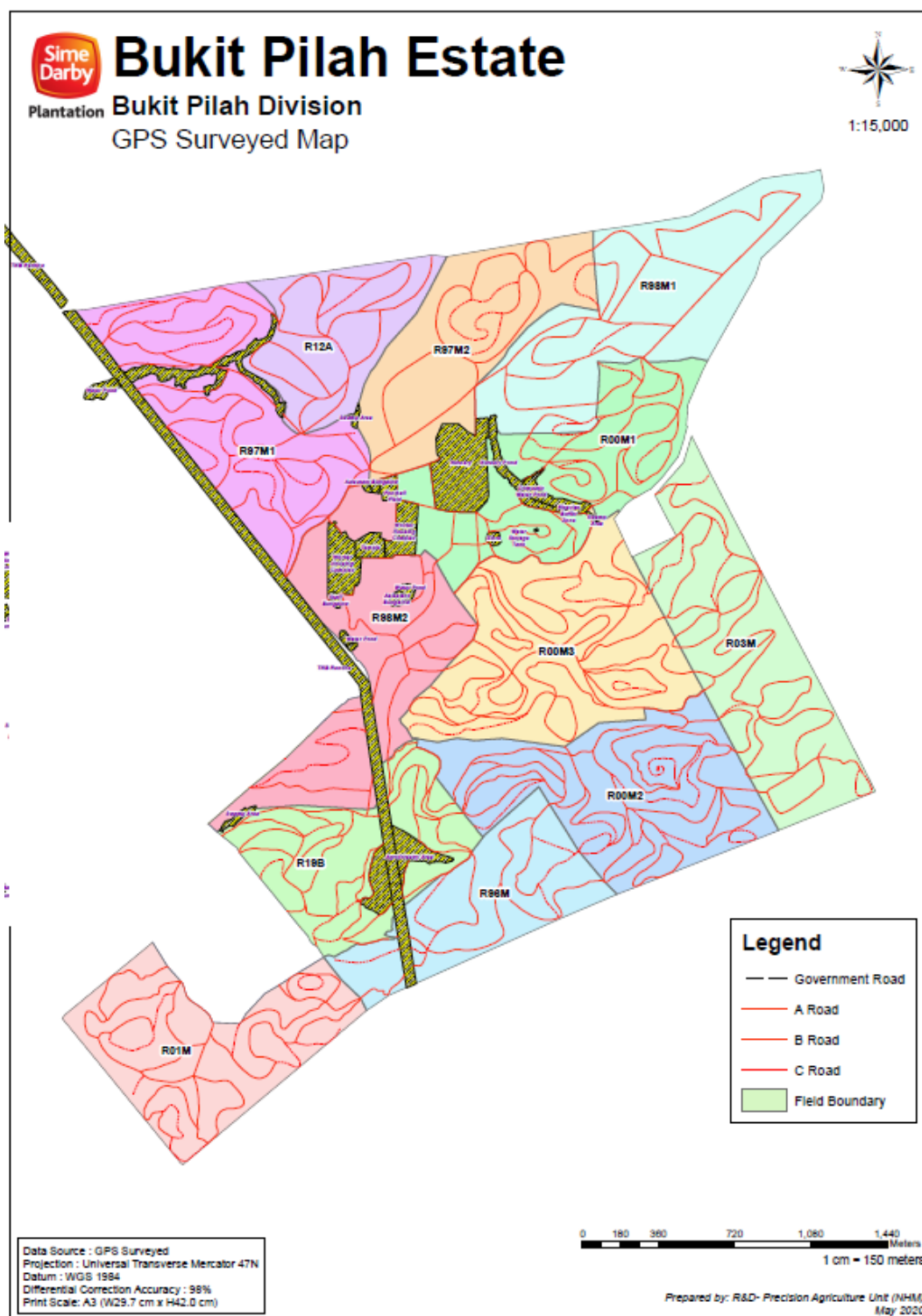
MSPO Public Summary Report
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No.	Smallholder		Location of Planted Area (District)	GPS Coordinates		Certified Area (ha)	Planted Area (ha)
	Name	MPOB License Number		Latitude	Longitude		
	NA						

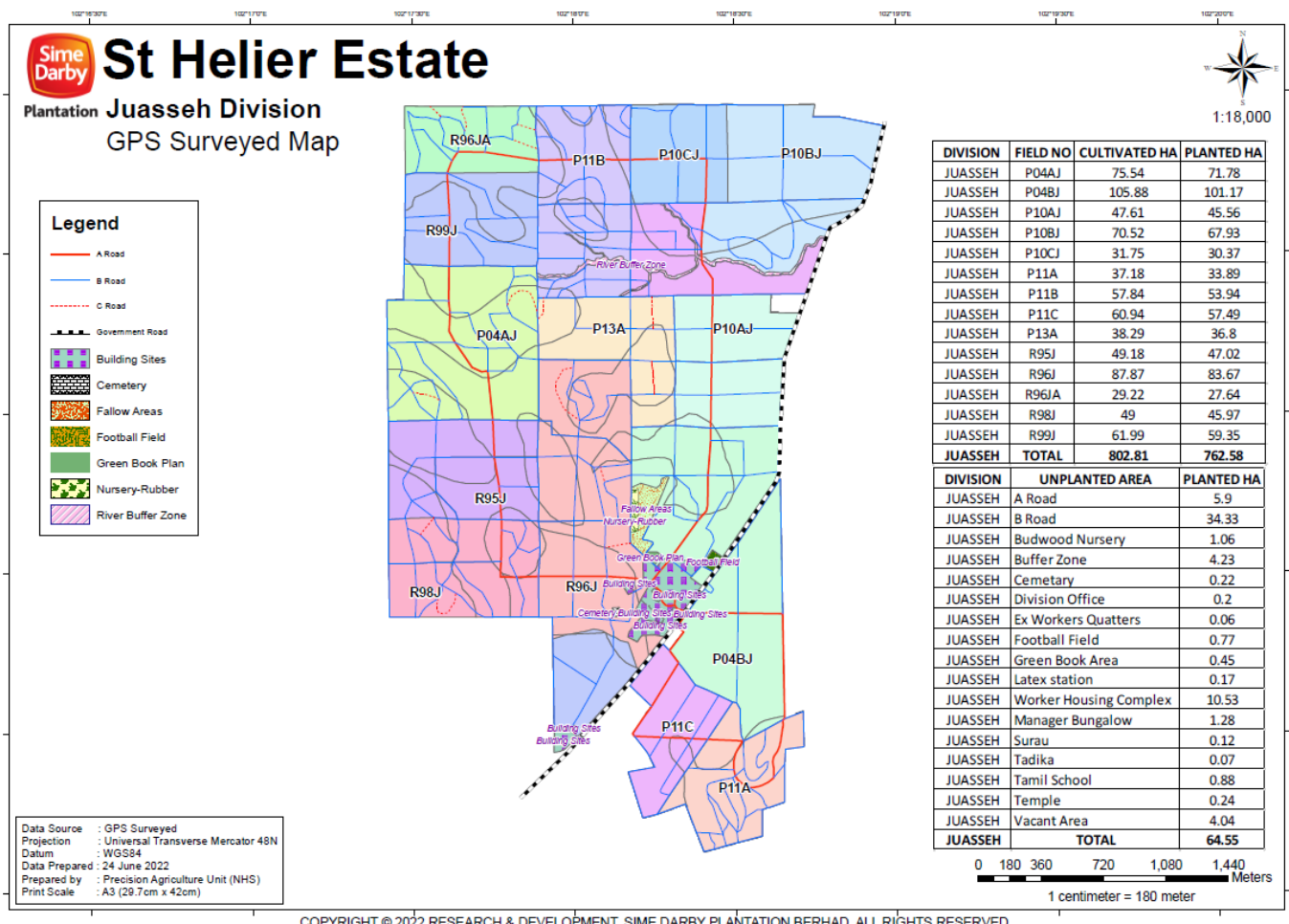
Appendix C: Location and Field Map**Kok Foh Palm Oil Mill**

Muar River Estate



Bukit Pilah Estate

St. Helier Estate



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