

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

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

<b>SD GUTHRIE BERHAD</b> <b>(Formerly known as Sime Darby Plantation Berhad)</b>
Client Company (HQ) Address: Head Office: Group Sustainability Department Level 11, Main Block, Plantation Tower No. 2, Jalan PJU 1A/7, Ara Damansara 47301, Petaling Jaya, Selangor, Malaysia
Certification Unit: SOU 1 Sungai Dingin Palm Oil Mill & Plantations Sungai Dingin Estate, Bukit Selarong Estate, Padang Buloh Estate & Bukit Hijau Estate, Jentayu Estate & Somme Estate
Date of Final Report: 30/9/2024

**Report prepared by:**  
**Fahmi Bin Othman** (Lead Auditor)

**Report Number: 3984764**

**Assessment Conducted by:**  
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## Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
<b>Company Name</b>	SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad)		
<b>Mill/Estate</b>	<b>Certification Unit</b>	<b>MPOB License No.</b>	<b>Expiry Date</b>
	Sungai Dingin Palm Oil Mill	530978004000	30/06/2024
	Sungai Dingin Estate	528696002000	31/03/2025
	Padang Buloh Estate	529234002000	30/04/2025
	Bukit Selarong Estate	525104002000	31/05/2024
	Bukit Hijau Estate	524461002000	31/10/2024
	Jentayu Estate	523647002000	30/09/2024
	Somme Estate	524666002000	31/10/2024
<b>Address</b>	Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301, Petaling Jaya, Selangor, Malaysia		
<b>Management Representative</b>	Mdm Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, Group Sustainability Department) Nordin Bin Mad Hashim (Sr Mill Manager)		
<b>Website</b>	<a href="http://www.sdguthrie.com">www.sdguthrie.com</a>	<b>E-mail</b>	<a href="mailto:Kks.sgdgingin@sdguthrie.com">Kks.sgdgingin@sdguthrie.com</a>
<b>Telephone</b>	03-7848 4000 (Head Office)	<b>Facsimile</b>	03-7848 4172 (Head Office)

1.2 Certification Information			
<b>Certificate Number</b>	Mill: MSPO 705584 Estate: MSPO 705628	<b>Certificate Start Date</b>	23/09/2022
<b>Date of First Certification</b>	15/02/2018	<b>Certificate Expiry Date</b>	11/08/2025
<b>Scope of Certification</b>	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
<b>Visit Objectives</b>	The objective of the assessment was to conduct an annual surveillance assessment (ASA 1_2) and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.		
<b>Standard</b>	<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		

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	<input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills
<b>Recertification Assessment Visit Date RAV 1</b>	23 - 27/05/2022
<b>Continuous Assessment Visit Date CAV 1_1</b>	09 - 13/05/2023
<b>Continuous Assessment Visit Date CAV 1_2</b>	27 - 31/05/2024
<b>Continuous Assessment Visit Date CAV 1_3</b>	-
<b>Continuous Assessment Visit Date CAV 1_4</b>	-

### 1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 550179	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn. Bhd.	11/08/2025
MSPO 717859	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	BSI Services Malaysia Sdn. Bhd.	23/10/2029

### 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
Sungai Dingin Palm Oil Mill	Jalan Mahang-Kelang Lama, 09700 Karangan, Kedah, Malaysia	5° 23' 38.60" N	100° 42' 36.30" E
Sungai Dingin Estate	Jalan Mahang-Kelang Lama, 09700 Karangan, Kedah, Malaysia	5° 21' 05.22" N	100° 42' 09.32" E
Padang Buloh Estate	Jalan Sidam Kiri, Sungai Petani, Kedah, Malaysia	5° 34' 25.00" N	100° 34' 24.00" E
Bukit Selarong Estate	Jalan Ladang Bukit Selarong, Padang Serai, Kedah, Malaysia	5° 28' 21.25" N	100° 35' 30.55" E
Bukit Hijau Estate	Jalan Kuala Tawar-Sedim, Kuala Ketil, Kedah, Malaysia	5° 33' 04.00" N	100° 45' 25.00" E
Jentayu Estate	KM 17, Sungai Petani, Kedah, Malaysia	5° 45' 59.83" N	100° 39' 49.21" E
Somme Estate	Jalan Terap-Serdang, Serdang, Kedah, Malaysia	5° 15' 12.00" N	100° 36' 14.00" 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
Bukit Hijau Estate	1,367.96	5.33	1,277.57	2,650.86	51.61
Jentayu Estate	1,187.23	0.71	989.89	2,177.83	54.51
Sungai Dingin Estate	2,919.19	3.56	1,321.28	4,244.03	68.78
Somme Estate	808.39	-	133.17	941.56	85.86
Bukit Selarong Estate	3,454.60	34.24	222.29	3,711.13	93.09
Padang Buloh Estate	3,373.37	14.34	547.13	3,934.84	85.73
<b>Total (ha)</b>	<b>13,110.74</b>	<b>58.18</b>	<b>4,491.33</b>	<b>17,660.25</b>	

Note: Based on latest re-survey conducted by Precision Agriculture Unit (PAU), there are changes as below:

Bukit Hijau Estate - Reduced 74.14 Ha from total planted & total area due land acquisition by Solar project on Jentayu Estate - Increase 30.84 ha at total planted area, 3.05 ha at infrastructure and 33.89 ha at total area after data confirmation from land department on May 2024.

Sungai Dingin Estate - Reduced 8.98 Ha from total planted and increased 8.98 Ha at Infrastructure & others after GPS Survey conducted by PAU on March 2024.

Padang Buloh Estate - Reduced 73.63 Ha from total planted and total area due land acquisition by Sime Darby Property (Utara) Sdn. Bhd. in January 2024.

Bukit Selarong Estate - Reduced 98.01 Ha from total planted & total area due land acquisition by Solar project on month September 2023.

#### 1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Bukit Hijau Estate	677.12	447.99	107.43	135.42	-	690.84	677.12
Jentayu Estate	464.68	72.89	249.85	399.81	-	722.55	464.68
Sungai Dingin Estate	777.56	411.44	490.98	213.91	1,025.30	2,141.63	777.56
Somme Estate	153.42	164.21	490.76	-	-	654.97	153.42
Bukit Selarong Estate	1,009.52	1,276.05	580.11	527.63	61.29	2,445.08	1,009.52
Padang Buloh Estate	379.60	582.58	684.00	1,648.19	79.00	2,993.77	379.60
<b>Total (ha)</b>	<b>3,461.90</b>	<b>2,955.16</b>	<b>2,603.13</b>	<b>2924.96</b>	<b>1,165.59</b>	<b>9,648.84</b>	<b>3,461.90</b>

#### 1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sep 23 - Aug 24)	Actual (May 23 - Apr 24)	Forecast (Sep 24 - Aug 25)
Bukit Hijau Estate	10,356.18	14,453.66	9,000.00

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Jentayu Estate	7,919.00	11,893.75	15,967.90
Sungai Dingin Estate	39,831.00	32,935.77	37,294.00
Somme Estate	11,900.00	11,545.78	12,800.00
Bukit Selarong Estate	48,646.73	41,064.89	45,006.64
Padang Buloh Estate	52,808.66	58,969.15	36,491.0
Chersonese Estate	-	1,197.14	-
Kalumpang Estate	-	1,027.35	-
Tali Ayer Estate	-	1,309.36	-
Hollyrood Estate	-	4,884.51	-
GXXXXXX BXXXXX SXXXXXXX Estate	-	166.07	-
TXXXXXXXXXX Sdn Bhd	-	-	-
BXXXXXXXXX Sdn Bhd	-	-	-
GXX KXXXX Enterprise	-	190.77	-
EXX HXXXXt LXXXX	-	546.03	-
KXXXXX Estate	-	146.23	-
SXXXXX TXXXX Estate	-	187.26	-
TXXXX MXXXX Estate	-	101.70	-
<b>Total</b>	<b>171,461.57</b>	<b>180,619.42</b>	<b>156,559.54</b>
Note: -			

### 1.8 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Sep 23 - Aug 24)	Actual (May 23 - Apr 24)	Forecast (Sept 24 - Aug 25)
TXXX TXXXX TXXXXXX Sdn Bhd	-	3,218.577	-
CX TXXX Enterprise Sdn Bhd (KXXXX)	-	12,265.451	-
<b>Total</b>	-	<b>15,484.03</b>	-

### 1.9 Certified Tonnage

Mill Capacity: 80 MT/hr	Estimated (Sep 23 - Aug 24)	Actual (May 23 - Apr 24)	Forecast (Sep 24 - Aug 25)
	FFB	FFB	FFB
	171,461.57	180,619.42	156,559.54

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SCC Model: MB	CPO (OER: 21.30%)	CPO (OER: 19.78%)	CPO (OER: 20.57%)
	36,521.31	35,726.52	32,204.29
	PK (KER: 5.19%)	PK (KER: 5.03%)	PK (KER: 5.01%)
	8,898.86	9,085.16	7,843.63

#### 1.10 Actual Sold Volume (CPO)

CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
35,726.52	-	-	2,956.07	32,250.39	<b>35,206.46</b>

#### 1.11 Actual Sold Volume (PK)

PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
9,085.16	-	-	2,909.20	5,381.59	<b>8,290.79</b>

## Section 2: Assessment Process

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

### Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 27-31/05/2024. The audit programme is included as Section 2.4. The approach to the audit was to treat the Sungai Dingin Palm Oil Mill and supply bases as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

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

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

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

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

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

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

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



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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
Sungai Dingin Palm Oil Mill	X	X	X	X	X
Sungai Dingin Estate		X		X	
Padang Buloh Estate	X		X		X
Bukit Selarong Estate	X		X		X
Bukit Hijau Estate	X		X		X
Jentayu Estate		X		X	
Somme Estate		X		X	

**Tentative Date of Next Visit: May 26, 2025 - May 30, 2025**

**Total No. of Mandays: 15**

### 2.1 BSI Assessment Team

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

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		<p>Good agricultural practices, environment.</p> <p><b>Language proficiency:</b> Fluent in English and Bahasa Malaysia.</p>
Farrah Sahanim binti Paduka (FSP)	Team member	<p><b>Education:</b> Graduated in Bachelor of Science Forestry With Honours (Nature Park and Recreation) at University Malaysia Sabah.</p> <p><b>Work Experience:</b> Experience in auditing in palm oil industry with more than 4 years. Experience in consulting, internal auditor and Training Management for various program such as MSPO, ISCC and ISO.</p> <p><b>Training attended:</b> Has undergone training of Integrated Management System (IMS) ISO 9001:2015 and ISO 14001:2015 Lead Auditor Training, Malaysian Sustainable Palm Oil MS2530:2013 Lead Auditor Course, CQI &amp; IRCA Certified ISO 9001:2015 and ISO 45001:2018, RSPO P&amp;C and SA 8000.</p> <p><b>Aspect covered in this audit:</b> Internal Audit, Social, CSR.</p> <p><b>Language proficiency:</b> Fluent in English and Bahasa Malaysia.</p>
Azman bin Samion (AS)	Team Member	<p><b>Education:</b> Possesses Master in Business &amp; Administration (MBA) from University Utara Malaysia (2007). Graduated with a Bachelor Since in Agribusiness from the University Pertanian Malaysia (1988).</p> <p><b>Work Experience:</b> He has 30 years of working experience in the plantation industry at the managerial level in Malaysia and abroad. Has substantial planting experience in oil palm, rubber, and cocoa with the last post as a Plantation Controller of the company. Embarked in MSPO audit since the year 2018 as associate auditor to Certificate Bodies (CBs) DQS Certification (M) SB, Platinum Shauffmantz Veritas (PSV) SB, Niosh Certification SB &amp; BSI Services (M) SB with accumulative manday audit as at to date is 540 manday under capacity as a Lead Auditor and Co-Auditor. Has met the qualification requirements as an ABMS Auditor and is currently undergoing an Auditor In-training program to complete the required manday.</p> <p><b>Training attended:</b> Has obtained the competency in various field as follow:</p> <ol style="list-style-type: none"> <li>1. MSPO Lead Auditor Course MSPO MS2530:2022 (2024).</li> <li>2. ISO Integrated Management System of ISO 9001:2015 and ISO 14001:2015 (2018).</li> <li>3. ISO 9001:2015 Quality Management System Lead Auditor course (2019).</li> <li>4. MSPO SCCS Auditor (2020).</li> <li>5. Lead Auditor ISO 37001:2016 Anti-Bribery Management Systems (2020).</li> </ol>

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		6. Legal Requirements complementing To MS ISO 37001:2016 Anti-Bribery Management System (ABMS) (2022). <b>Aspect covered in this audit:</b> Legal & regulation, safety & health, training. <b>Language proficiency:</b> Fluent in English and Bahasa Malaysia.
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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.

## 2.3 Accompanying Persons

No.	Name	Role
	N/A	

## 2.4 Assessment Plan

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

Date	Time	Subjects	FBO	FSP	ABS
26/05/2024	-	Auditors travel from Kuala Lumpur to Seberang Jaya	✓	✓	✓
27/05/2024, Monday  <b>Bukit Selarong Estate</b>	0900 - 0930	Opening meeting - Opening presentation by audit team leader - Confirmation of assessment scope and finalize audit plan	✓	✓	✓
	0930 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	✓
	1230 - 1330	Lunch Break	✓	✓	✓
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓	✓

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28/05/2024, Tuesday  <b>Bukit Selarong Estate</b>	0900 - 1230	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.		✓	
	1000 - 1200	Stakeholder Consultation		✓	
	1230 - 1330	Lunch Break		✓	
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.		✓	
	1630 - 1700	Interim Closing Meeting		✓	
28/05/2024, Tuesday  <b>Padang Buloh Estate</b>	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓		✓
	1330 - 1630	Lunch Break	✓		✓
	1630 - 1700	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓		✓
29/05/2024, Wednesday  <b>Padang Buloh Estate</b>	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	
	1000 - 1200	Stakeholder Consultation	✓	✓	
	1230 - 1330	Lunch Break	✓	✓	
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records,	✓	✓	

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		review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.			
	1630 - 1700	Interim closing meeting	✓	✓	
29/05/2024, Wednesday  <b>Sg Dingin POM</b>	0900 - 1230	Site visit: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.			✓
	1230 - 1330	Lunch Break			✓
	1330 - 1630	Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation, etc.			✓
	1630 - 1700	Interim closing meeting			✓
30/05/2024, Thursday  <b>Sg Dingin POM</b>	0900 - 1230	Site visit: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.	✓	✓	
	1000 - 1200	Stakeholder Consultation	✓	✓	
	1230 - 1330	Lunch Break	✓	✓	
	1330 - 1630	Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation, etc.	✓	✓	
	1630 - 1700	Interim closing meeting	✓	✓	
30/05/2024, Thursday  <b>Bukit Hijau Estate</b>	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc			✓
	1230 - 1330	Lunch Break			✓
	1330 - 1630	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records,			✓

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Date	Time	Subjects	FBO	FSP	ABS
		review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.			
31/05/2024, Friday  <b>Bukit Hijau Estate</b>	0900 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.	✓	✓	✓
	1000 - 1200	Stakeholder Consultation	✓	✓	✓
	1230 - 1330	Lunch Break	✓	✓	✓
	1330 - 1600	Continue document review P1 – P7 (MSPO Part 3): General Documentation e.g., Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓	✓
	1600 - 1630	Audit Team Discussion	✓	✓	✓
	1630	Closing meeting. Conclusion and recommendation.	✓	✓	✓

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## Section 3: Assessment Findings

### 3.1 Details of audit results

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

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

### 3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were 2 Major & 2 Minor nonconformities and 1 OFI raised. The SOU 1 Sungai Dingin 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			
<b>NCR Ref #:</b>	2502236-202405-M1	<b>Issue Date:</b>	31/05/2024
<b>Due Date:</b>	31/08/2024	<b>Date of Closure:</b>	20/08/2024
<b>Area/Process:</b>	Padang Buloh Estate & Bukit Hijau Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.4.5.4 Major
<b>Requirements:</b>	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		
<b>Statement of Nonconformity:</b>	The failure of the contractor in ensuring the workers are paid based on legal or industry minimum standards		
<b>Objective Evidence:</b>	<u>Padang Buloh Estate</u> Sample Pay slips for April 2024 for three contractor's workers (Txxx Gxxxx Enterprise) are available with gross pay RM 1,500 each. Sighted from the payment slips for all workers shows that the total working hours is 208. The limit normal working hours for the sample workers is supposedly only 195 hours/month (7.5 hours X 26 days). However, the exceeding working hours (13 hours) performed by the workers were not paid as Overtime. Verify that the issue has already been capture during internal audit, dated 04/03/2024. This is against the Employment Act 1955, clause 60A (3)(a) "For any overtime work carried out in excess of the normal hours of work, the employee shall be paid at a rate not less than one and		

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	<p>half times his hourly rate of pay irrespective of the basis on which his rate of pay is fixed”.</p> <p><u>Bukit Hijau Estate</u></p> <p>Verify that Pxxxxxxx Axxx Txxxxxxx is subcon for Fxx Bxxxxxxx. Sample taken for the month of April 2024 shows the non-compliance for the contribution of EPF, SOCSO and EIS for the sample worker. Details of the contribution as per stipulated in the pay slip is such as follow:</p> <p>Name: Mxxxxxxx Sxxxxxxx Bin Mxxxxxxx</p> <p>NRIC:921250-xx-xxxx</p> <p>Position: Bulldozer Driver</p> <table><tr><th>Gross Earning (RM)</th><th>Deduction (RM)</th><th>Contribution (RM)</th></tr><tr><td>Basic Pay 1500</td><td>KWSP (employee) - 165</td><td>KWSP (employer) - 195</td></tr><tr><td>Incentive 1150</td><td>SOCSCO (Employee) - N/A</td><td>SOCSCO (employer) – 32.60</td></tr><tr><td>Allowance 200</td><td>EIS (Employee) - N/A</td><td>EIS (employer) - 5.80</td></tr><tr><td><b>Total 2850</b></td><td><b>165</b></td><td><b>233.40</b></td></tr></table> <p>Referring the details in the pay slips, sighted that the amount of deduction and contribution for the EPF was made based on the basic salary, and was not based on the monthly salary. It was also sighted that there is no deduction of SOCSO and EIS was made from the employee. This is against the Employee’s Social Security Act 1969, Part II, Clause 6(3) “the contributions of the various categories shall be paid at the rate specified in the Third Schedule” and Employment Insurance System Act 2017, Part IV, Clause 18(1) “The contributions payable under this Act in respect of an employee shall comprise a contribution payable by the employer and a contribution payable by the employee” respectively.</p>	Gross Earning (RM)	Deduction (RM)	Contribution (RM)	Basic Pay 1500	KWSP (employee) - 165	KWSP (employer) - 195	Incentive 1150	SOCSCO (Employee) - N/A	SOCSCO (employer) – 32.60	Allowance 200	EIS (Employee) - N/A	EIS (employer) - 5.80	<b>Total 2850</b>	<b>165</b>	<b>233.40</b>
Gross Earning (RM)	Deduction (RM)	Contribution (RM)														
Basic Pay 1500	KWSP (employee) - 165	KWSP (employer) - 195														
Incentive 1150	SOCSCO (Employee) - N/A	SOCSCO (employer) – 32.60														
Allowance 200	EIS (Employee) - N/A	EIS (employer) - 5.80														
<b>Total 2850</b>	<b>165</b>	<b>233.40</b>														
<b>Corrections:</b>	<p><u>Padang Buloh Estate</u></p> <p>Recheck of payslip by OU management for contractor’s workers of TGE for April 24, May 24 and June 24 Pay slip, for correction to be applied for the months to show separation of basic pay and overtime payable, and for contractor to pay back the overtime where overtime was not paid.</p> <p><u>Bukit Hijau Estate</u></p> <ul style="list-style-type: none"><li>- Discussion held with the contractor to expedite payment, where contractor was briefed on the payment method.</li><li>- Any arrears of SOCSO payment to be made by contractor to the made to the affected workers before end July 2024.</li></ul>															
<b>Root cause analysis:</b>	<p><u>Padang Buloh Estate</u></p> <p>There is no other routine due diligence on pay related issues in place for monitoring of contractor’s compliance after initial briefings done upon engaging the contractor.</p> <p><u>Bukit Hijau Estate</u></p> <p>Monitoring of contractor initiated in March 2024 after the internal audit and the OU has detected the issues where the OU has communicated with the contractor after progressive checking on the previous months, on this matter pending payment to be made by the contractor.</p>															
<b>Corrective Actions:</b>	<p><u>Padang Buloh Estate</u></p> <p>1) Re-briefing regarding CVM to the contractor and preventive action will be taken seriously from contractor.</p>															



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	<p>2) Estate has conducted re-training on 31/05/2024 with the contractor.</p> <p>3) Estate management has appointed a PIC to monitor contractor's compliance to employment and wages matter.</p> <p><u>Bukit Hijau Estate</u></p> <p>1. Monthly monitoring of contractor payslip workers by OU management.</p> <p>2. To continuously give refresher training to PIC (contractor) and OU will inform PIC if there are any error on EPF&amp;SOCSCO contribution.</p>
<b>Assessment Conclusion:</b>	<p><u>Padang Buloh Estate</u></p> <p>Verification of re-briefing regarding CVM to contractors has been conducted on 31/05/2024 which confirmed attended by representative of involved contractor. Evidence of payment for unpaid balance overtime available in May 2024's payslip is available.</p> <p><u>Bukit Hijau Estate</u></p> <p>Verification of re-briefing regarding CVM to contractors has been conducted on 31/05/2024 which confirmed attended by representative of involved contractor. Evidence of payslip for May and June 2024 were available for review and confirmed that EPF, SOCSCO and EIS deduction has been made correctly.</p> <p>All the evidence reviewed and found adequate. Thus, the non-conformity was successfully closed on 20/08/2024.</p>

Non-Conformity Report			
<b>NCR Ref #:</b>	2502236-202405-M2	<b>Issue Date:</b>	31/05/2024
<b>Due Date:</b>	31/08/2024	<b>Date of Closure:</b>	20/08/2024
<b>Area/Process:</b>	Bukit Selarong Estate & Padang Buloh Estate	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 3: 4.4.5.11 Major
<b>Requirements:</b>	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.		
<b>Statement of Nonconformity:</b>	The implementation of linesite inspection was not effectively demonstrated according to standard operational procedure and legal regulation.		
<b>Objective Evidence:</b>	<p><u>Bukit Selarong Estate</u></p> <p>The estate management has unable to comply with the company standard operational procedure. Based on the interview with the management and review of the document of "Jadual Kutipan Sampah dan Pembersihan Perumahan Bukit Selarong", rubbish collection was conducted every twice a week which is on every Tuesday and Friday. This is against the SOP of "Workers Housing Management Procedure" clause 5.2.1 "Garbage bin to be provided to each house with the frequency of rubbish collection of at least 3 times a week".</p> <p><u>Padang Buloh Estate</u></p> <p>Site visit at living quarters was conducted based on the complaint in the OPP for the verification of completion. However, sighted there are obstruction such as empty plastic bottles, dry leaves, empty cans in the main drainages and causing stagnant water. Other than that, the house keeping in non-satisfactory condition as</p>		

	there are trash and litters was sighted at the backyard. This is against the Workers' Minimum Standard of Housing and Amenities Act 1990, clause 23(1)(a)" the area surrounding the workers' housing is kept clean of undergrowth and maintained in a clean and sanitary condition" and (b)" the perimeter drains around each dwelling or block of dwellings including all outlet drains are kept in a good state of repair and clear of refuse or undergrowth to permit free flow of water."
<b>Corrections:</b>	<p><u>Bukit Selarong Estate</u></p> <ol style="list-style-type: none"> <li>1. Reference to SOP of "Workers Housing Management Procedure" clause 5.2.1 "Garbage bin to be provided to each house with the frequency of rubbish collection of at least 3 times a week".</li> <li>2. Immediately change to 3 time/week rubbish collection schedule.</li> <li>3. SOP refresher training.</li> </ol> <p><u>Padang Buloh Estate</u></p> <ol style="list-style-type: none"> <li>1. Estate management has already taken immediate action by carrying out at main drain area and backyard of workers housing area.</li> <li>2. To brief workers on house rules.</li> </ol>
<b>Root cause analysis:</b>	<p><u>Bukit Selarong Estate</u></p> <ol style="list-style-type: none"> <li>1. The practice of rubbish collection was changed to twice a week was due to labour shortage, and this was communicated to the workers, the practice was continued until recently as there was no issues arising from the practice, moving forward to align, OU will change back to 3 times a week.</li> </ol> <p><u>Padang Buloh Estate</u></p> <ol style="list-style-type: none"> <li>1. Ineffective monitoring at the main drain and backyard at workers housing area due to lack of PIOA knowledge and manpower.</li> </ol>
<b>Corrective Actions:</b>	<p><u>Bukit Selarong Estate</u></p> <ul style="list-style-type: none"> <li>- To review estate practices against the SOP on "Workers Housing Management Procedure". for any inconsistencies and to align estate practices against the SOP.</li> </ul> <p><u>Padang Buloh Estate</u></p> <ul style="list-style-type: none"> <li>- Enhance PIOA knowledge with effective training especially related to Act 446.</li> <li>- Establishing inspection roaster / schedule for the identified PIOA (HA/MA) to ensure the task given is manageable.</li> <li>- To regular enforce the condition set in the house rules, OPP reporting and conduct Gotong Royong activity to include the awareness among the workers, by updating OU's Social Management Plan.</li> <li>- The findings from the inspection are translated into plan to address and categories outcome / issue identified based on criticality and urgency and for discussion in EWC meetings.</li> </ul>
<b>Assessment Conclusion:</b>	<p><u>Bukit Selarong Estate</u></p> <p>Estate has provided with new memo on rubbish collection frequency according to SOP of "Workers Housing Management Procedure". The memo was signed by estate manager and effective immediately.</p> <p><u>Padang Buloh Estate</u></p> <p>Estate has immediately conducted cleaning process to all observed obstruction which causing stagnant water and non-satisfactory condition at the backyard due</p>

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	<p>to trash and litters. Pictures of free flow water in the main drainage and clean backyard were provided as evidence. Re-briefing of PIOA knowledge with effective inspection was also evident as to increase the awareness and knowledge of efficient house monitoring.</p> <p>All the evidence reviewed and found adequate. Thus, the non-conformity was successfully closed on 20/08/2024.</p>
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Non-Conformity Report			
<b>NCR Ref #:</b>	2502236-202405-N1	<b>Issue Date:</b>	31/05/2024
<b>Due Date:</b>	Next Assessment	<b>Date of Closure:</b>	Open
<b>Area/Process:</b>	Sungai Dingin POM	<b>Clause &amp; Category: (Major / Minor)</b>	MS 2530 Part 4: 4.4.4.2 (b) Minor
<b>Requirements:</b>	The occupational safety and health plan shall cover the following: b) The risk of all operations shall be assessed and documented.		
<b>Statement of Nonconformity:</b>	The risk of all operations assessment was not effectively implemented.		
<b>Objective Evidence:</b>	<p>Verified OSH Procedure – Transportation System &amp; Machinery Safety: Doc No: SD/SDP/PSQM(ESH)/201/OS17 dated 01/07/2012 Clause No: 7.1.3.2 " All equipment on which safety depends, including, lighting, warning device, reversing beepers, mirrors, windscreens, should conform to applicable requirement for components and systems.</p> <p>During the site visit to the EFB station, the shovel in operation was not equipped with a side mirror and the break &amp; reversing light was not functioning.</p>		
<b>Corrections:</b>	<p>1. Mill management has instructed the contractor (KXXXXXXXX RXXXX) to immediately install reverse and break light, and side mirror. Installation completed on the next day audit – 30/05/2024.</p> <p>Awareness training to be conducted to the shovel operator to build awareness and ensure inspection done before operating work and ensure PTW for the Contractor is in place for the Shovel Activity</p>		
<b>Root cause analysis:</b>	<p>OU have not followed the PTW issuance and requirements closely for this activity where</p> <ul style="list-style-type: none"> <li>- Machinery inspection not conducted by shovel operator who is by the contractor and was not briefed about the relevant requirement during PTW issuance before start work.</li> <li>- There was no checking of the condition of the shovel during PTW issuance.</li> </ul>		
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Mill to review list of all contractors where PTW apply for the mill.</li> <li>2. To conduct awareness briefing to all contractors SOP on Permit to Work and</li> <li>3. Mill to ensure all contractors to submit daily safety Checklist (Safety and maintenance) and other requirements are met during Permit To Work (PTW) issuance and verified by Assistant in Charge.</li> <li>4. PIC of Mill to undergo refresher training on the PTW procedure to ensure all requirements of the PTW are checked and verified before start work.</li> </ol>		

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<b>Assessment Conclusion:</b>	<p>The mill has stopped the contract work due to unsafe act and installation of new reverse and brake light was conducted immediately on 30/05/2024. Evidence of fully function of new installed reverse and brake light were available.</p> <p>The corrective action plan submitted found sufficient to close the non-conformity raised. The effectiveness implementation of the corrective action plan will be verified during next assessment.</p>
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Non-Conformity Report			
<b>NCR Ref #:</b>	2502236-202405-N2	<b>Issue Date:</b>	31/05/2024
<b>Due Date:</b>	Next Assessment	<b>Date of Closure:</b>	Open
<b>Area/Process:</b>	Sungai Dingin POM	<b>Clause &amp; Category: (Major / Minor)</b>	MSPO 2530 Part 4: 4.5.4.2 Minor
<b>Requirements:</b>	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.		
<b>Statement of Nonconformity:</b>	The action plan to reduce significant pollutants is not effectively implemented.		
<b>Objective Evidence:</b>	During a site visit to the EFB yard, it was observed that EFB had spilled outside the concrete wall of the designated temporary storage area, causing soil contamination due to leachate from the spilled EFB. This issue was also raised during a third-party environmental compliance audit on 31/01/2024 and has remained unresolved.		
<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. Mill management to evacuate the remaining spilled EFB into the yard using dedicated EFB lorry into the containment area.</li> <li>2. Increase volume allocation for each estate (with anticipated of OCP crop volume).</li> <li>3. Maximized EFB evacuation backlog during dry season.</li> <li>4. To ensure EFB hopper plate is repaired immediately.</li> </ol>		
<b>Root cause analysis:</b>	The EFB hopper plate was recently damaged and not repaired in time causing EFB to fall outside the containment area.		
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1) To ensure E-SIME Pre-start checklist to include EFB yard, and any other areas that is around the mill.</li> </ol> <p>WPI checklist to include checking of EFB yard including hopper plate condition and for necessary actions to be taken as per WPI process.</p>		
<b>Assessment Conclusion:</b>	<p>Management has immediately cleaned up the spilled FFB with EFB lorry into containment area and picture of evidence was available.</p> <p>On the other hand, the corrective action plan submitted found sufficient to close the non-conformity raised. The effectiveness implementation of the corrective action plan will be verified during next assessment.</p>		

Opportunity For Improvement			
<b>Ref:</b>	2502236-202405-I1	<b>Clause:</b>	MSPO 2530 Part 3: 4.5.5.1
<b>Area/Process:</b>	Bukit Selarong Estate, Padang Buloh Estate & Bukit Hijau Estate		

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<b>Objective Evidence:</b>	Implementation of water management plan related to marking of buffer zone area could be improved according to Riparian Reserve Management Guideline.
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Noteworthy Positive Comments	
1.	Good commitment and corporation from the management.
2.	Generally, well implementation of Good Agricultural Practices (GAP).

### 3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
<b>NCR Ref #:</b>	2343696-202305-N1	<b>Issue Date:</b>	13/05/2023
<b>Due Date:</b>	Next Assessment	<b>Date of Closure:</b>	30/05/2024
<b>Area/Process:</b>	Sungai Dingin POM	<b>Clause &amp; Category: (Major / Minor)</b>	MS 2530 Part 4: 4.4.5.3 Minor
<b>Requirements:</b>	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.		
<b>Statement of Nonconformity:</b>	The mechanism of ensuring the employees of contractors is paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee was not effectively implemented.		
<b>Objective Evidence:</b>	<p>Verified that the mill has engage with Kxxxxxan Rxxxxo Enterprise for grass cutting work at Sungai Dingin POM.</p> <p>Sample of workers taken. Three sample of workers were taken name:</p> <ol style="list-style-type: none"> <li>1. Cxxxxxra Mxxxxn A/L Subxxxxxiam</li> <li>2. Kxxxxan A/L Muxxxxxdy</li> <li>3. Sxxxxxxan A/P Cxxxxxra Mxxxxn</li> </ol> <p>Sighted the employment contract of each employee is available for review, document dated 01/03/2022. The salary offered was RM 1,500.00. However, the salary slip reviewed for the month of January, February, March and April 2023 shows that the salary was at RM 1,200.00. Interview with the workers confirmed that they are receiving RM1,200.00 per month.</p>		
<b>Corrections:</b>	The contractor required to re-pay the remaining of the wages as per stated in the Employment Act (Amendment 2022) to every worker.		
<b>Root cause analysis:</b>	Incomplete follow up process to ensure the closure of the legal compliance issue. The issue has been detected early February and a reminder letter issued to the contractor on the non-compliance of legal requirement 08/02/2023 by mill management. The contractor then proceeded a letter for price increment request on 13/02/2023		
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>i. Mill to issue letter to instruct contractor to pay remaining of the wages (RM300) to every worker and to continue paying minimum RM1,500 every month.</li> <li>ii. To strengthen monitoring mechanism to close up any non-compliance detected until issue resolved.</li> </ol>		

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<b>Assessment Conclusion:</b>	The corrective action plan submitted found sufficient to close the non-conformity raised. The effectiveness implementation of the corrective action plan will be verified during next assessment.
<b>Verification Statement:</b>	<p>Verify the NC of previous audit for contractor's worker (Kxxxxxan Rxxxo Enterprise, sighted the payment received for those sample workers as per Minimum Wages Order 2022. As to date of the pay slip April 2024 all contribution of EPF, SOCSO and EIS were paid accordingly as per 3<sup>rd</sup> Schedule &amp; rate of contribution based on the monthly salary received. Sample of the workers is such as follow:</p> <ol style="list-style-type: none"> <li>1. Sxxxxxan A/P Cxxxxxra Mxxxn.</li> <li>2. Kxxxxxan A/L Mxxxxxn</li> <li>3. Kxxxxan A/L Muxxxdy</li> </ol>

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

### 3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
2203340-202205-N1	4.6.3.2 Part 4 - Minor	27/05/2022	Closed on 13/05/2023
2203340-202205-N2	4.6.3.2 Part 4 - Minor	27/05/2022	Closed on 13/05/2023
2203340-202205-N3	4.6.3.2 Part 4 - Minor	27/05/2022	Closed on 13/05/2023
2343696-202305-N1	4.4.5.3 Part 4 - Minor	13/05/2023	Closed on 30/05/2024
2502236-202405-M1	4.4.5.4 Part 3 - Major	31/05/2024	Closed on 20/08/2024
2502236-202405-M2	4.4.5.11 Part 3 - Major	31/05/2024	Closed on 20/08/2024
2502236-202405-N1	4.4.4.2 (b) Part 4 - Minor	31/05/2024	Open
2502236-202405-N2	4.5.4.2 Part 4 - Minor	31/05/2024	Open

### 3.5 Issues Raised by Stakeholders

IS #	Description
1	<p><b>Feedbacks: Chairman, Persatuan Penganut Sri Maha MXXXX MXXXXXXXXX AXXXXX Ladang Padang Buloh</b></p> <p>Interview with the Chairman, he has already been appointed for 4 years as the chairman and he has been working in the estate for 18 years as tractor driver. Only the estate's workers are eligible to become the temple's committee. According to him, there are around eight (8) temples are surrounding the Estate and around 3,000 people will come to the temples if there is any prayer celebration. The relationship</p>

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	<p>between the temple and the estate is good and easy to communicate if there are any issue need to be discussed.</p> <p><b>Management Responses:</b> No further issue.</p> <p><b>Audit Team Findings:</b> No further issue.</p>
<b>2</b>	<p><b>Feedback: Head of Village (Kampung KXXXXXXX SXXX)</b> Feedback from the head of village, there is no land dispute received from the head of village during the consultation as there is clearly boundary which is the main road and there is no pollution occur. According to her, there are around 5 family were working in the estate. Other than that, the estate has donated 20 Food Basket every year to the villager. She also stated that she also has her own farm in the estate and the estate management has allow her to use the estate road. Verify there is no issues such as the estate's workers bothering the villager has been raised.</p> <p><b>Management Responses:</b> No further issue.</p> <p><b>Audit Team Findings:</b> No further issue.</p>
<b>3.</b>	<p><b>Issue: Gender Committee Representative</b> During the stakeholder meeting, it was informed by the representative that there is no harassment has happened in the estate premise. Any issues or complaint received will be discuss in gender committee meeting without prejudice.</p> <p><b>Management Responses:</b> No further issue.</p> <p><b>Audit Team Findings:</b> No further issue.</p>
<b>4.</b>	<p><b>Feedback: Contractor, Fxx Bxxxxxxx</b> Interview with the representative, the estate management and the contractor have a very good relationship between both parties. The estate has also given briefing to the contractor before starting their services in the estate. The contractor has also provided PPE to their workers as per requirement from the estate management.</p> <p><b>Management Responses:</b> No further issue.</p> <p><b>Audit Team Findings:</b> No further issue.</p>
<b>5.</b>	<p><b>Feedback: NUPW Representative</b> The worker's representative is elected without the interference of the management unit either the manager or assistant manager. All process is conducted transparently. Almost all the workers join the union, with the union fees bare by the company. The workers can voice out any issues during the social dialogue, which the management will take action of each the issues raised.</p> <p><b>Management Responses:</b> No further issue.</p>

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	<b>Audit Team Findings:</b> No further issue.
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### 3.6 List of Stakeholders Contacted

<b>Government Officer:</b> 1. Teacher, Sk. BXXXX SXXXXXXX 2. Jabatan Tenaga Kerja, Sungai Petani	<b>Community/neighbouring village:</b> 1. MKK Kg KXXXXXX SXXX 2. Head Of Villager, Kg. Bukit SXXXXX KXXXX
<b>Supplier/Contractors/Vendor:</b> 1. Fxx Bxxxxxxx 2. Zxxxxxxx	<b>Worker's Representative/Gender Committee:</b> 1. Worker 2. Gender committee Bukit Selarong

## Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad – SOU 1 Sungai Dingin Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad – SOU 1 Sungai Dingin Certification Unit is <del>approved and/or</del> continued.	
Acknowledgement of Assessment Findings	Report Prepared by
<b>Name:</b> SHYLAJA DEVI VASUDEVAN NAIR	<b>Name:</b> FAHMI BIN OTHMAN
<b>Company name:</b> SIME DARBY PLANTATION BERHAD	<b>Company name:</b> BSI SERVICES MALAYSIA SDN BHD
<b>Title:</b> HEAD, SUSTAINABILITY COMPLIANCE UNIT, GSD	<b>Title:</b> CLIENT MANAGER
<b>Signature:</b>  Date: 26/09/2024	<b>Signature:</b>  Date: 07/06/2024



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

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Criterion / Indicator		Assessment Findings	Compliance												
		➤ Innovation & Productivity Charter													
Criterion 4.1.2 – Internal Audit															
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.  - Major compliance -	<p>All sample estate</p> <p>SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented internal audit procedure as per Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. Records such as internal audit report confirming this compliance are available for verification as indicated below.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Bukit Selarong</td><td>6/03/2024</td><td>11 majors, 0 minor, 0 OFI</td></tr><tr><td>Padang Buloh</td><td>04/03/2024</td><td>10 majors, 0 minor, 0 OFI</td></tr><tr><td>Bukit Hijau</td><td>05/03/2024</td><td>13 majors, 0 minor, 0 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Bukit Selarong	6/03/2024	11 majors, 0 minor, 0 OFI	Padang Buloh	04/03/2024	10 majors, 0 minor, 0 OFI	Bukit Hijau	05/03/2024	13 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results													
Bukit Selarong	6/03/2024	11 majors, 0 minor, 0 OFI													
Padang Buloh	04/03/2024	10 majors, 0 minor, 0 OFI													
Bukit Hijau	05/03/2024	13 majors, 0 minor, 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 -	<p>SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented internal audit procedure as per the Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually.</p> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Bukit Selarong</td><td>6/03/2024</td><td>11 major, 0 minor, 0 OFI</td></tr><tr><td>Padang Buloh</td><td>04/03/2024</td><td>10 majors, 0 minor, 0 OFI</td></tr><tr><td>Bukit Hijau</td><td>05/03/2024</td><td>13 majors, 0 minor, 0 OFI</td></tr></table> <p>Sighted the root cause, correction, corrective action plan and evidence to close the non-conformities is available as per audit. The plan can be</p>	Estate	Date of internal audit	Internal Audit Results	Bukit Selarong	6/03/2024	11 major, 0 minor, 0 OFI	Padang Buloh	04/03/2024	10 majors, 0 minor, 0 OFI	Bukit Hijau	05/03/2024	13 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results													
Bukit Selarong	6/03/2024	11 major, 0 minor, 0 OFI													
Padang Buloh	04/03/2024	10 majors, 0 minor, 0 OFI													
Bukit Hijau	05/03/2024	13 majors, 0 minor, 0 OFI													

Criterion / Indicator		Assessment Findings	Compliance												
		sight through the Sustainability Certification Online Tracking System (SCOUTS)													
4.1.2.3	Report shall be made available to the management for their review. <b>- Major compliance -</b>	<div>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:</div> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Internal Audit Results</td></tr><tr><td>Bukit Selarong</td><td>6/03/2024</td><td>11 major, 0 minor, 0 OFI</td></tr><tr><td>Padang Buloh</td><td>04/03/2024</td><td>10 majors, 0 minor, 0 OFI</td></tr><tr><td>Bukit Hijau</td><td>05/03/2024</td><td>13 majors, 0 minor, 0 OFI</td></tr></table>	Estate	Date of internal audit	Internal Audit Results	Bukit Selarong	6/03/2024	11 major, 0 minor, 0 OFI	Padang Buloh	04/03/2024	10 majors, 0 minor, 0 OFI	Bukit Hijau	05/03/2024	13 majors, 0 minor, 0 OFI	Complied
Estate	Date of internal audit	Internal Audit Results													
Bukit Selarong	6/03/2024	11 major, 0 minor, 0 OFI													
Padang Buloh	04/03/2024	10 majors, 0 minor, 0 OFI													
Bukit Hijau	05/03/2024	13 majors, 0 minor, 0 OFI													
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. <b>- Major compliance -</b>	<div><u>All sample estate</u></div> <div>The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented Standard Operating Procedures (SOP) for Management Review as documented in the Standard Operation Manual, Sub-Section 5.6, dated 25/05/2015. According to the SOP, management reviews are required to be conducted at least annually.</div> <table><tr><td>Estate</td><td>Date of internal audit</td><td>Date of management review</td></tr><tr><td>Bukit Selarong</td><td>6/03/2024</td><td>09/03/2024</td></tr><tr><td>Padang Buloh</td><td>04/03/2024</td><td>20/03/2024</td></tr><tr><td>Bukit Hijau</td><td>05/03/2024</td><td>06/03/2024</td></tr></table>	Estate	Date of internal audit	Date of management review	Bukit Selarong	6/03/2024	09/03/2024	Padang Buloh	04/03/2024	20/03/2024	Bukit Hijau	05/03/2024	06/03/2024	Complied
Estate	Date of internal audit	Date of management review													
Bukit Selarong	6/03/2024	09/03/2024													
Padang Buloh	04/03/2024	20/03/2024													
Bukit Hijau	05/03/2024	06/03/2024													

Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. <b>- Major compliance -</b>	<u>All sample estate</u> The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. This plan comprises identified issues along with corresponding action plans to tackle each concern. The implementation of these action plans was subsequently verified during the assessment process.	Complied
<b>4.1.4.2</b>	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. <b>- Major compliance -</b>	<u>All sample estate</u> This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.	Complied
<b>4.1.4.3</b>	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. <b>- Major compliance -</b>	<u>All sample estate</u> This process is initiated upon confirmation of any new projects. Employees receive briefings on new developments in basic understanding during weekly meetings. The management team is notified of these developments during monthly meetings. The dissemination of information by the RCEO and RGM occurs during monthly managers' meetings and through email communications.	Complied

Criterion / Indicator		Assessment Findings	Compliance
<b>4.2 Principle 2: Transparency</b>			
<b>Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements</b>			
<b>4.2.1.1</b>	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. <b>- Major compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad (SDPB) has implemented a Communication Procedure for both Internal and External Stakeholders. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill. The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 19/04/2024.	Complied
<b>4.2.1.2</b>	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. <b>- Major compliance -</b>	It was noted that management documents related to sustainability available at all estates during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website.  On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Estate Managers holds the responsibility for managing all communication and requests for documentation that may be made available to the public or stakeholders.	Complied
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
<b>4.2.2.1</b>	Procedures shall be established for consultation and communication with the relevant stakeholders. <b>- Major compliance -</b>	<u>All sample estate</u> The management have established a document regarding to Communication to Internal and External Stakeholder under	Complied

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		Sustainability Plantation Management System (SPMS) under Appendix 5 Flowchart and Procedure on handling social issues dated 01/11/2008. This document has elaborated the standard procedure under Estate Quality Management System (EQMS); Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 1/11/2008 for estate.	
<b>4.2.2.2</b>	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - <b>Minor compliance</b> -	<p><u>Bukit Selarong Estate</u>  At each operational unit, management has appointed Estate Manager as a person in charge responsible for addressing social issues. The appointment is the manager, as specified in the appointment letter, approved by Chief Executive Officer Northern Region, Mrs. Nik Maziah Bin Nik Mustapha on 01/01/2023.</p> <p><u>Padang Buloh Estate</u>  At each operational unit, management has appointed Senior Estate Manager as in charge responsible for addressing social issues. The appointment is the Senior manager, as specified in the appointment letter and was verify by Mr Azman Bin Mohd Ismail (Ketua Pegawai Eksekutif – Wilayah Utara) on 13/05/2024</p> <p><u>Bukit Hijau Estate</u>  At each operational unit, management has appointed Estate Manager as in charge responsible for addressing social issues. The appointment is, as specified in the appointment letter and was verify by Chief Executive Officer Northern Region, Mrs. Nik Maziah Bin Nik Mustapha on 01/09/2023.</p>	Complied
<b>4.2.2.3</b>	List of stakeholders, records of all consultation and communication and records of action taken in response to input	<u>All sample estate</u>	Complied

Criterion / Indicator		Assessment Findings	Compliance								
	from stakeholders should be properly maintained. - Major compliance -	<p>The visited estates have established a Stakeholders list, documented in the Stakeholders List FY 2024. Stakeholders were categorized into Contractors, Vendors/Suppliers, Local Community, and Other Interested Parties (including Government Agencies, Schools, Hospitals, Police Stations, OCP, etc.). Consultation and communication took place through written reports and meetings.</p> <p>Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel.</p> <p>Any issue raised during the stakeholder meeting and verified during stakeholder consultation were included at the Social Action Plan document, updated 23/05/2024 with on-going and continuous status.</p> <p>Stakeholder meeting conducted is such as follow:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Bukit Selarong</td><td>19/04/2024</td></tr><tr><td>Padang Buloh Estate</td><td>21/05/2024</td></tr><tr><td>Bukit Hijau</td><td>27/05/2024</td></tr></table>	Estate	Date	Bukit Selarong	19/04/2024	Padang Buloh Estate	21/05/2024	Bukit Hijau	27/05/2024	
Estate	Date										
Bukit Selarong	19/04/2024										
Padang Buloh Estate	21/05/2024										
Bukit Hijau	27/05/2024										
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 -	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024. Refer document no. SDP/GSD/2024-01/SCCS. The procedure provides guidance for estates to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB).	Complied								

Criterion / Indicator		Assessment Findings		Compliance	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. <b>- Major compliance -</b>	Inspection on the compliance of the traceability system were made on daily basis. The weighbridge operator key in all the related data into the system and verified by the executive at the end of the day. Sighted the weighbridge records and FFB delivery notes to the Sungai Dingin POM.		Complied	
		Further monitoring of inspections was conducted via Internal Audit as per records of Sustainability Certification Online Tracking System (SCOTS) RSPO & MSPO Internal Audit Findings FY2024 for Sungai Dingin POM and supply bases. Details of internal audit conducted as table below:			
		Operating Unit	Date of Internal Audit		
		Bukit Selarong Estate	06/03/2024		
		Padang Buloh Estate	04/03/2024		
		Bukit Hijau Estate	05/03/2024		
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. <b>- Minor compliance -</b>	Estates have designated a dedicated Person In-Charge specifically tasked with overseeing traceability requirements, with the purpose of monitoring and updating the traceability system and records for the data information of Fresh Fruit Bunches (FFB). This appointment underscores the organization's commitment to maintaining accurate and reliable traceability practices. Sighted the evidence of appointment letter as table below:		Complied	
		Operating Unit	Traceability Officer		Date of Appointment
		Bukit Selarong Estate	Estate Manager		02/01/2024
		Padang Buloh Estate	Estate Assistant Manager		13/05/2024
		Bukit Hijau Estate	Estate Assistant Manager		01/01/2024



Criterion / Indicator		Assessment Findings	Compliance
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. <b>- Major compliance -</b>	The management have dispatched the freshly harvested Fresh Fruit Bunches (FFB) to Sungai Dingin Palm Oil Mill. Additionally, the estates have diligently maintained records detailing the FFB dispatch and the FFB sent to the mill, demonstrating their commitment to effective monitoring and documentation. Upon reviewing the records of FFB dispatch, the following documentations review have been made:	Complied
		Bukit Selarong Estate	
		Document FFB Receive Ticket by Mill FFB Receive Ticket by Mill	
		Refence Number 290141 291386	
		D.O Number 6465 6588	
		Date 30/01/2024 07/03/2024	
		Vehicle Number PPL5753S11 PPL5753S11	
		Net Weight 15,410 Kg 12,130 Kg	
		Padang Buloh Estate	
		Document FFB Receive Ticket by Mill FFB Receive Ticket by Mill	
		Refence Number 289859 292899	
		D.O Number 18727 19164	
		Date 23/01/2024 08/04/2024	
		Vehicle Number AMH8677P26 PPJ8677P26	
		Net Weight 18,960 Kg 18,570 Kg	
		Bukit Hijau Estate	
		Document FFB Receive Ticket by Mill FFB Receive Ticket by Mill	
		Refence Number 290925 291481	
		D.O Number 18850 14328	
		Date 23/02/2024 09/03/2024	

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Criterion / Indicator		Assessment Findings			Compliance
		Vehicle Number	PPC8677H12	PPC8677H12	
		Nett Weight	11,250 Kg	12,490 Kg	
<b>4.3 Principle 3: Compliance to legal requirements</b>					
<b>Criterion 4.3.1 – Regulatory requirements</b>					
<b>4.3.1.1</b>	<p>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.</p> <p><b>- Major compliance -</b></p>	<p>The management has established a mechanism to ensure compliance with legal and other requirements documented in EQMS (Estate Quality Management System) under the Standard Operation Manual distributed to all operating units under SOU1. SQM 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. Refer to Sime Darby Plantation, ESH Management System Manual, ESH Legal &amp; Other Requirements; Guidelines and Procedures; Document No: SD/SDP/SQM (ESH)/001-2-2; Rev No: 0. Date: 01/07/2012.</p> <p>The management complies with all the applicable local, state, national, and ratified international laws and regulations. Among the Permits and License sampled were:</p> <p><u>Bukit Selarong Estate</u></p> <ul style="list-style-type: none"> <li>• MPOB License; License Number: 525104002000; All; License Validity Period: 24/05/2024-30/11/2024.</li> <li>• Diesel permit #KPDNHEP (SP)-K001339 10,000 Liters valid Expiry Date: 03/11/2024.</li> <li>• Diesel permit #PKBK/2023/P/K-000072 13,000 Liters valid Expiry Date: 27/06/2024.</li> </ul>			Complied

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> <li>Nursery MPOB License #540075011000 valid from 12/08/2022 to 31/07/2023</li> <li>Air compressor; Reg. No: KD PMT 1030; validity date till 14/12/2024.</li> <li>Air compressor; Reg. No: KD PMT 4000; validity date till 14/12/2024.</li> <li>Weighbridge #D210936 inspected on 27/02/2024.</li> </ul> <p><u>Padang Buloh Estate</u></p> <ul style="list-style-type: none"> <li>MPOB License; License Number: 529234002000; All; License Validity Period: 01/05/2023-30/04/2025.</li> <li>Diesel permit #KPDNHEP (SP)-K002431 (Padang Buloh Estate) Liters valid Expiry Date: 19/02/2025.</li> <li>Diesel permit # #KPDNHEP (SP)-K002379 (Jerai Division) Liters valid Expiry Date: 16/10/2024.</li> <li>Nursery MPOB License #554595011000 valid from 01/11/2023 to 31/10/2024</li> <li>Air compressor; Reg. No: KD PMT /23 49289; validity date till 08/08/2024.</li> <li>Air compressor; Reg. No: KD PMT/23 49290; validity date till 08/08/2024.</li> <li>Weighbridge #A023620 (Padang Buloh Estate) inspected on 30/11/2024.</li> <li>Weighbridge #D0066229 (Jerai Division) inspected on 30/11/2024.</li> </ul> <p><u>Bukit Hijau Estate</u></p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>MPOB License; License Number: 524461002000; All; License Validity Period: 01/11/2023-31/10/2024.</li> <li>Diesel permit #KPDNHEP PBKB/2024/B/K-000066 18,000 Liters valid Expiry Date: 11/08/2024.</li> <li>Nursery MPOB License #621008011000 valid from 01/05/2024 to 30/04/2025</li> <li>Air compressor; Reg. No: KD PMT 80949; validity date till 15/11/2024.</li> <li>Air compressor; Reg. No: KD PMT 1261; validity date till 15/11/2024.</li> <li>Weighbridge #D006789 (Bukit Hijau Estate) inspected on 04/09/2024.</li> <li>Water Abstraction License No: #WA2022020043 validity date till 31/12/2024.</li> </ul>	
<b>4.3.1.2</b>	The management shall list all laws applicable to their operations in a legal requirements register. - <b>Major compliance</b> -	Documented Procedures have been established and implemented; Doc No: Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All legal requirements were documented in the Legal and Other Requirement Register available at the estates. The register is reviewed regularly and updated as and when there are new or amended legal requirements that are applicable to the estate operations.	Complied
<b>4.3.1.3</b>	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - <b>Major compliance</b> -	Documented procedures have been established and implemented; refer to Estate Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All legal requirements were documented in the Legal and Other Requirement Register. Compliance	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>with each applicable law and regulation is monitored by the estate. The legal register at the estate was reviewed/updated on a yearly basis/as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the estate undersigned by the Top Management. The document lists the latest applicable laws and amendments, revision dates, and acknowledgment by the management. The latest review was conducted on April 2024. All the legal and other requirements were registered accordingly and documented in the legal requirement register including new updates for Occupational Safety &amp; Health (Amendment) Act 2022; Factories &amp; Machinery (Repeal) ACT 2022.</p>	
<b>4.3.1.4</b>	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p><b>- Minor compliance -</b></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.</p> <p>On the site verification, interviews with office personnel and records verification indicates that the system is appropriate to the operations. Tracking system on any changes in the law is well implemented.</p> <p><u>Bukit Selarong Estate</u></p> <p>The management has appointed the Estate Manager as the official officer responsible for legal compliance in the estate as stated in the appointment letter dated 01/01/2023 undersigned by the Estate Manager.</p> <p><u>Padang Buloh Estate</u></p> <p>The management has appointed the Asst. Manager Padang Buloh Estate as the official officer responsible for legal compliance in the estate as stated in the appointment letter dated 13/05/2019 undersigned by the Estate Manager.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<u>Bukit Hijau Estate</u> The management has appointed the Asst. Manager as the official officer responsible for legal compliance in the estate as stated in the appointment letter dated 01/01/2024 undersigned by the Estate Manager.	
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. <b>- Major compliance -</b>	Observation during the site visit and estates' documentation verification found that there was no evidence to show that Oil Palm cultivation activities of the sampled estates had diminished the land use rights of others. The management had documents to show legal ownership of its land.	Complied
<b>4.3.2.2</b>	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. <b>- Major compliance -</b>	Documents showing legal ownership or lease, history of land tenure and the actual legal use (agriculture) of the land were made available at all visited sites. Sample of land title based on the latest quit rent for 2024 are: <u>Bukit Selarong Estate</u> There is total 49 land titles found in Estate for total 3,845.0059 ha. All the land titles have been issued under the name of owner to Sime Darby Plantation Sdn Bhd. Among the titles were: Sample 1 <ul style="list-style-type: none"> <li>Title No: 4XXXX</li> <li>Lot No: PT 436</li> <li>Mukim: Mukim Padang Meha, Kulim</li> <li>Area: 155.64 Ha</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Sample 2</p> <ul style="list-style-type: none"> <li>Title No: 2XXXXX</li> <li>Lot No: Lot 64357</li> <li>Mukim: Bandar Padang Serai, Kulim</li> <li>Area: 358.10 Ha</li> </ul> <p><u>Padang Buloh Estate</u></p> <p>There is total 15 land titles found in Estate for total 3,934.84 ha. All the land titles is under Kumpulan Jerai Sdn Bhd. Noticed the evidence of documents that an application to Pejabat Tanah Dan Galian Kedah &amp; Pejabat Pentadbir Tanah Kuala Muda Kedah of owner transfer from Kumpulan Jerai Sdn Bhd to SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad and conversation land title from Rubber to Oil Palm.</p> <p>Among the titles verified were:</p> <p>Sample 1</p> <ul style="list-style-type: none"> <li>Title No: 1XXXX</li> <li>Lot No: Lot 2387</li> <li>Mukim : Mukim Sidam Kiri, Kuala Muda</li> <li>Area: 962.10 Ha</li> </ul> <p>Sample 2</p> <ul style="list-style-type: none"> <li>Title No: 8XXXX</li> <li>Lot No: Lot 20</li> </ul>	

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>Mukim: Bandar Gurun, Kuala Muda</li> <li>Area: 27.8733 Ha</li> </ul> <p><u>Bukit Hijau Estate</u></p> <p>There is total 35 land titles found in Estate for total 3,087.0925 ha. All the land titles have been issued under the name of owner to Sime Darby Plantation Sdn Bhd. Among the titles were:</p> <p>Sample 1</p> <ul style="list-style-type: none"> <li>Title No: 35xxx</li> <li>Lot No: Lot 966</li> <li>Mukim: Mukim Sungai Petani, Kuala Muda</li> <li>Area: 58.0262 Ha</li> </ul> <p>Sample 2</p> <ul style="list-style-type: none"> <li>Title No: 4xxx</li> <li>Lot No: Lot 1133</li> <li>Mukim: Mukim Sungai Petani, Kuala Muda</li> <li>Area: 5.7032 Ha</li> </ul>	
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p><b>- Major compliance -</b></p>	<p><u>All sample estates</u></p> <p>All of estates maps clearly showing the estates boundary.</p> <p>The demarcation at Bukit Selarong Estate, Padang Buloh Estate and Bukit Hijau Estate was by using concrete/PVC pole pegging white &amp; red in color and boundary trenching.</p>	Complied



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		<p><u>Bukit Selarong Estate</u></p> <p>During field visit, a few physical boundary stones being checked and verify it with company's GPS coordinate and our own GPS coordinate. The sample coordinate checked in Block 2011C GPS Coordinate No: 5°28'28"N, 100°37'5"E common boundary with smallholders Kampung XXXX, Mukim Padang Meiha, Kulim Kedah are matched to the data that prepared by Estate.</p> <p><u>Padang Buloh Estate</u></p> <p>From the field visit to boundary at field 2013A, with Road Padang Serai - Pantai Perai (public road) verified clear demarcation of the estate boundary.</p> <p>Latitude: 5°33'51" N Longitude: 100°33'18" E</p> <p><u>Bukit Hijau Estate</u></p> <p>From the field visit to boundary at field 2019D, with Kampung Surau Bakai Baru verified clear demarcation of the estate boundary.</p> <p>Latitude: 5°32'8" N Longitude: 100°44'12" E</p>	
<b>4.3.2.4</b>	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).  <b>- Minor compliance -</b>	There is no land dispute in the SOU 1 Estates at the time of audit.	Not Applicable
<b>Criterion 4.3.3 – Customary rights</b>			

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<b>4.3.3.1</b>	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. <b>- Major compliance -</b>	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	Not Applicable
<b>4.3.3.2</b>	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. <b>- Minor compliance -</b>	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	Not Applicable
<b>4.3.3.3</b>	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. <b>- Major compliance -</b>	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	Not Applicable
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. <b>- Minor compliance -</b>	<u>All sample estate</u> SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has conducted the assessment to determine social impact from the Operation Unit and documented in the Social Impact Assessment Report (SIA) Report SOU 1 Bukit Dingin dated 23/02/2015 – 05/03/2015. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Social Action Plan. The plan was updated on an annual basis with addition of issues raised during stakeholders meeting, NUPW meetings, stakeholders' complaints and grievances, OPP reports, Social Dialogue, feedbacks from Suara Kami, Whistleblowing and others. Objective of the Social Management Plan is to review social	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>impacts to mitigate negative impacts, ensuring compliance to SOP and legal, to contribute to local development and others.</p> <p>For Bukit Selarong Estate and Bukit Hijau estate, the social action plan is available and documented in the document of Social Management Plan for FY2024. The plan includes the objective and action to be taken to achieve the objective.</p> <p>For Padang Buloh, issue raise during the stakeholder meeting were included in the Social Action Plan document, updated 23/05/2024 with on-going and continuous status.</p>	
<b>Criterion 4.4.2: Complaints and grievances</b>			
<b>4.4.2.1</b>	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p><b>- Major compliance -</b></p>	<p><u>All sample estate</u></p> <p>SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal &amp; External) to document communications and complaints. The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers ae still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour.	
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. <b>- Major compliance -</b>	<p><u>All sample estate</u></p> <p>Most of complaints made by internal stakeholders among workers were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the Estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblowing platform or can direct file in the complaint book.</p> <p>Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers ae still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days</p>	Complied

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		<p>for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour</p> <p>Sample of the complaints received at Bukit Selarong Estate is such as follow:</p> <p>Sighted from Suara Kami, there is complaint regarding the salary calculation on 12/03/2024. The workers seek feedback for them to improve their salary. They also seek clarification on why they were not able to achieve higher pay despite achieving their target. verify the issue has been resolved by the management and briefing has already conducted on 17/04/2024. Sighted the briefing record of "Briefing with PMI About Payslip" as evidence based.</p>	
<b>4.4.2.3</b>	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p><b>- Minor compliance -</b></p>	<p><u>All sample estates</u></p> <p>For Complaint/Feedback Form by the stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed timeframe. The affected stakeholders can make complaint by scanning using the bar code provided at the premise either using Suara Kami, Whistleblowing or OPP platform.</p>	Complied
<b>4.4.2.4</b>	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p><b>- Minor compliance -</b></p>	<p><u>Bukit Selarong Estate</u></p> <p>The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Stakeholder 2024" dated 19/04/2024 at Bukit Selarong Estate Communal Hall. The estate management has also conducted the training for employees and stakeholders respectively. Details of the training is such as follow:</p> <ul style="list-style-type: none"> <li>Workers</li> </ul> <p>Title: Suara Kami Refresher Training, HRD, Company Policy, Safety, RSPO Training, OPP Training, HRC</p>	Complied

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		<p>Date: 16/01/2024 Evidence: Photos and attendance list Venue: Emerald Club, Bukit Selarong Estate</p> <p><u>Padang Buloh Estate</u> The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 21/05/2024 at Meeting, Padang Buloh Estate.</p> <p><u>Bukit Hijau Estate</u> The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 27/05/2024. Attended by head of villager, school representative, OCP supplier, contractor and others.</p>	
<b>4.4.2.5</b>	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p><b>- Major compliance -</b></p>	<p><u>All sample Estate</u> Record review found that previous complaints and requests for the past 24 months were still available.</p>	Complied
<b>Criterion 4.4.3:</b> Commitment to contribute to local sustainable development			
<b>4.4.3.1</b>	<p>Growers should contribute to local development in consultation with the local communities.</p> <p><b>- Minor compliance -</b></p>	<p><u>Bukit Selarong Estate</u> For contribution to local development, the estate has allowed the SJK (T) LXXXXX VXXXXXXX for the purpose of School Sports Day and Sports Training Day on 14/04/2024 – 28/04/2024. Sighted the letter from the school dated 18/03/2024 and the photo of the event is available as per audit.</p> <p><u>Padang Buloh Estate</u></p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>For contribution to local development, the estate has contributed school necessity such as school bags, books and <i>duit raya</i> to SK Ladang XXXXXXX students on 03/04/2024. Sighted the photos is available as per audit.</p> <p><u>Bukit Hijau Estate</u></p> <p>For contribution to local development, the estate has contributed school necessity to Sk. XXXXX and Sk. PXXXX XXXX on 03/04/2024 and to village people on 98/04/2024 respectively. Both contributions are from the Yayasan Sime Darby. Sighted the photos of the activity is available as per audit.</p>	
<b>Criterion 4.4.4: Employees safety and health</b>			
<b>4.4.4.1</b>	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p><b>- Major compliance -</b></p>	<p>The management of SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad have established the Group Policy on Health, Safety &amp; Environment (HSE) Policy Statement signed by the CEO on 01/06/2020. 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 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, and Health monitoring.</p>	Complied

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<p><b>4.4.4.2</b> The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> <li>a) A safety and health policy, which is communicated and implemented.</li> <li>b) The risks of all operations shall be assessed and documented.</li> <li>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> <li>i. all employees involved shall be adequately trained on safe working practices</li> <li>ii. all precautions attached to products shall be properly observed and applied</li> </ul> </li> <li>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).</li> <li>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</li> <li>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.</li> <li>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</li> </ul>	<p>The management's Occupation Safety and Health Plan cover the following;</p> <ul style="list-style-type: none"> <li>a) The management has established the Group Policy on Health, Safety &amp; Environment (HSE) Policy Statement signed by the CEO on 01/06/2020. The policy has been communicated to the staffs and workers through induction training for new workers, morning briefing and displayed at various notice boards within the estate. The policy has been briefed to all workers in Bukit Selarong Estate on 01/03/2023, Padang Buloh Estate on 01/03/2024 &amp; Bkt Hijau Estate on 11/02/2024.</li> <li>b) The management have established Standard Operating Procedure for Risk Assessment and documented in QMS/SOM sub-section 5.4, Appendix 5.4.1a. Estates sampled have conducted risk assessments for all the operations and documented in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC). The assessment covers all main operations and support operations. Among the activities verified in the HIRARC included Loading FFB, P&amp;D Circle Application, Harvesting (Carriers), Gardening, etc.</li> </ul> <p>HIRARC is reviewed on annually and as and when there are any accidents that occur in the estate. Verified the latest review of HIRARC for the Bukit Selarong Estate on 21/05/2024 (HIRARC welding operation), Padang Buloh Estate on 24/04/2024 and Bukit Hijau Estate on 24/05/2024 (HIRARC spraying work &amp; Welding).</p> <p>Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the</p>	<p>Complied</p>



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<p>are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p><b>- Major compliance -</b></p>	<p>estate. The CHRA reports were available in the sampled estates as below;</p> <p><u>Bukit Selarong Estate</u></p> <p>The Chemical Health Risk Assessment Report (Ref. Number: HQ/09/ASS/00/124-2020/0032) conducted by XXXXXXXX (DOSH Registration: HQ/09/ass/00/124) in Oct 2020. The assessor's name: Hj XXXXXXX XXXX</p> <p><u>Padang Buloh Estate</u></p> <p>The The Chemical Health Risk Assessment Report (Ref. Number: HQ/09/ASS/00/124-2020/0054 conducted by XXXXXXXXXX (DOSH Registration: HQ/09/ass/00/124) in Oct 2020. The assessor's name: Hj XXXXXXX XXXX</p> <p><u>Bukit Hijau Estate</u></p> <p>The Chemical Health Risk Assessment Report (Ref. Number: HQ/22/ASS/00/00059-2023/51 conducted by XXXXX XXXXXX (DOSH Registration: HQ/22/ASS/00/00059) in June 2023. The assessor's name: XXXXXXXXXXX XXXXX.</p> <p>Medical Surveillance was conducted for workers exposed to chemicals and welding fumes in the estate as recommended in the CHRA. The medical surveillance was conducted to monitor the level of exposure on the workers towards the chemicals and fumes.</p> <p><u>Bukit Selarong Estate</u></p> <p>Medical Surveillance was conducted on 23/12/2023 at Poliklinik Sakhti &amp; Sheila for 51 estate workers, namely sprayers, workshop attendants, mandores, trunk injectors, and manurers who have been exposed to chemicals and fumes. All workers are fit for work.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Bukit Padang Buloh Estate</u></p> <p>Medical Surveillance was conducted on 19/04/2024 at Poliklinik Sakhti &amp; Sheila for 46 estate workers, namely sprayers, Foreman, workshop attendants, mandores, Store Clerk, Chemical Mixer and manurers who have been exposed to chemicals and fumes. The medical check-up result is yet to be ready.</p> <p><u>Bukit Hijau Estate</u></p> <p>Medical Surveillance was conducted on 26/04/2024 at Poliklinik Sakhti &amp; Sheila for 53 estate workers, namely sprayers, Foreman, workshop attendants, mandores, Store Clerk, Chemical Mixer and manurers who have been exposed to chemicals and fumes. The medical check-up result is yet to be ready.</p> <p>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety &amp; Health (Noise Exposure) Regulations 2019 in the estates. The NRA Reports were available in the sampled estates as below;</p> <p><u>Bukit Selarong Estate</u></p> <p>Assessment conducted on 9-10/03/2020 by XX XXXXXX XXXXXX Sdn Bhd. The assessment report (Ref. No: HQ/18/PEB/00/00021) was available for verification. The assessment for all personal carried out show that the value was above daily noise exposure limit (DNEL)- workshop foreman, sieve, sack grass cutter &amp; tractor driver. The recommendations have been made in accordance to the requirement OSH (Noise Exposure) Regulation 2019.</p> <p><u>Padang Buloh Estate</u></p>	

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	<p>Assessment conducted on 09/03/2020 by XX XXXXX XXXXXX Sdn Bhd. The assessment report (Ref. No: HQ/18/PEB/00/00021) was available for verification.</p> <p><u>Bukit Hijau Estate</u></p> <p>Assessment conducted on 02/06/2023 by XXXXX XXXXXX XXXXXXXX Sdn Bhd. The assessment report (Ref. No: HQ/09/PEB/00/97) available for verification.</p> <p>Audiometric Test was conducted in the estates as per the recommendation in the Noise Risk Assessment as below;</p> <p><u>Bukit Selarong Estate</u></p> <p>Audiometric test was conducted on 25/05/2023 &amp; 13/10/2023 by XXXXXX XXXX Sdn Bhd for 11 workers identified to be exposed to excessive noise in the estate. The results is available for verification.</p> <p><u>Padang Buloh Estate</u></p> <p>Audiometric test was conducted on 25/05/2023 &amp; 13/10/2023 by XXXXXX XXX Sdn Bhd for workers identified to be exposed to excessive noise in the estate. The results is available for verification. A total of 5 workers had undergone the audiometric test. Found 1 worker were diagnosed with Hearing impairment and 3 workers were Hearing Loss require follow up check-up which was conducted on 13/10/2023 for bone conduction study, the result of follow is available for verification.</p> <p><u>Bukit Hijau Estate</u></p> <p>The personal noise exposure monitoring result indicated that all the monitored workers were exposed to noise below the Noise</p>	

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		<p>Exposures Limit 85.0 dB (A) over an 8-hour workday. Therefore, the Audiometric test was not required.</p> <p>c) The estates sampled have established a training program for employees exposed to chemicals used at the palm oil estates to ensure continuous awareness to the employees. The training was conducted by the Manager, Asst. Manager, and representative from the chemical suppliers to the supervisors and operators. Sighted the training records as follows;</p> <p><u>Bukit Selarong Estate</u></p> <ul style="list-style-type: none"> <li>• Chemical Handling Training: 02/03/2024</li> <li>• Refresher Training on Eye protection: 10/10/2023</li> <li>• Chemical handling &amp; PPE: 24/05/2024</li> </ul> <p><u>Padang Buloh Estate</u></p> <ul style="list-style-type: none"> <li>• Chemical Handling Management Training: 12/02/2024</li> <li>• Fertilizer Application Using MTFA/HFL Training: 8/10/2023</li> </ul> <p><u>Bukit Hijau Estate</u></p> <ul style="list-style-type: none"> <li>• Chemical Handling &amp; PPE Training: 15/03/2024</li> <li>• Chemical Handling (Premix/spraying/PPE) Training: 17/02/2024</li> <li>• Chemical Handling &amp; Pump Maintenance: 16/01/2024</li> </ul> <p>d) The estates have provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC and Pictorial Safety Standard (PSS) Palm Oil Estates dated 17/03/2008.</p>	

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		<p>Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation. Verified the sample of the latest issuance records;</p> <p><u>Bukit Selarong Estate</u></p> <ul style="list-style-type: none"> <li>• Employee: Wadxxxx</li> <li>• Date of issue: 2/05/2024</li> <li>• Items: Safety Vest</li> </ul> <p><u>Padang Buloh Estate</u></p> <ul style="list-style-type: none"> <li>• Employee: Nexxxx Axx</li> <li>• Date of issue: 27/05/2024</li> <li>• Items: Safety helmet</li> </ul> <p><u>Bukit Hijau Estate</u></p> <ul style="list-style-type: none"> <li>• Employee: Muhammad Axxx Daxxxx</li> <li>• Date of issue: 28/05/2024</li> <li>• Items: Safety Vest, Cotton Gloves &amp; Wellington boots</li> </ul> <p>During the site visit to harvesting blocks, noticed that the workers were provided with the appropriate PPE i.e. safety helmet, rubber boots, and circle/chisel cover. The manuring/spraying workers were provided with a safety helmet, safety vest, google, apron, rubber gloves &amp; mask. The interviews reveal that the workers have demonstrated good awareness &amp; knowledge of the importance of PPE.</p>	

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		<p>e) Standard Operating Procedures for Handling of Chemicals were available in several documents Ref: SD Guthrie formerly known as Sime Darby Plantation Berhad, Chemical Safety Management 2021; Document No. UM/HSE/OCP/04; 2021</p> <p>Verified the sample SDS verified bm Glyphosate 41% validity 04/12/2024.</p> <p>f) The management appoint the chairman of OSH for the respective estate. Verification of appointment letter of OSH chairman undersigned by the Regional CEO.</p> <table><tr><td>Estate</td><td>OSH Chairman</td><td>Date</td></tr><tr><td>Bukit Selarong Estate</td><td>Estate Manager</td><td>01/01/2023</td></tr><tr><td>Padang Buloh Estate</td><td>Estate Manager</td><td>13/05/2024</td></tr><tr><td>Bukit Hijau Estate</td><td>Estate Manager</td><td>01/09/2024</td></tr></table> <p>Clearly spell out the responsibilities of OSH chairman and the consequences.</p> <p>The estate management has appointed Safety Committee Members consisting of the OSH Coordinator, Secretary, employer's and employees' representatives.</p> <p>In the interview with the sample, every sampled estate of the Safety Committee members' representatives demonstrated good knowledge of their responsibilities/duties as OSH committee.</p> <p>g) The management conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as operational risks and health achievement report,</p>	Estate	OSH Chairman	Date	Bukit Selarong Estate	Estate Manager	01/01/2023	Padang Buloh Estate	Estate Manager	13/05/2024	Bukit Hijau Estate	Estate Manager	01/09/2024	
Estate	OSH Chairman	Date													
Bukit Selarong Estate	Estate Manager	01/01/2023													
Padang Buloh Estate	Estate Manager	13/05/2024													
Bukit Hijau Estate	Estate Manager	01/09/2024													

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		<p>estate security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the OSH Meeting Minutes dated as follows;</p> <table><tr><th>Eatate</th><th colspan="4">Date</th></tr><tr><th></th><th>1<sup>st</sup></th><th>2<sup>nd</sup></th><th>3rd</th><th>4<sup>th</sup></th></tr><tr><td>Bukit Selarong Estate</td><td>25/8/23</td><td>28/11/23</td><td>23/2/24</td><td>24/5/24</td></tr><tr><td>Padang Buloh Estate</td><td>21/6/23</td><td>21/9/23</td><td>14/12/23</td><td>28/3/24</td></tr><tr><td>Bukit Hijau Estate</td><td>23/6/23</td><td>23/9/23</td><td>22/12/23</td><td>20/3/24</td></tr></table> <p>h) Accident and Emergency procedures were available in the ESH Management System Manual; Emergency Preparedness &amp; Response Guidelines and Procedures; Doc No: UM/HSE/SP/02, Date 2021. The estates have established Emergency Response Team lead by the Estate Managers. The ERT chart and Fire Extinguisher Map was also available and verified. Emergency Response Training was conducted as below;</p> <p><u>Bukit Selarong Estate</u></p> <ul style="list-style-type: none"><li>• Fire Extinguisher and Fire Fighting Training – 15/05/2025</li></ul> <p><u>Padang Buloh Estate</u></p> <ul style="list-style-type: none"><li>• Emergency Response Team First Aid &amp; Training – 22/02/2023</li></ul> <p><u>Bukit Hijau Estate</u></p> <ul style="list-style-type: none"><li>• First Aid and Fire Drill Training – 15/01/2024</li></ul> <p>Safety briefing to RSPO &amp; MSPO auditor was conducted by PIC during opening meeting and prior entering the chemical stores.</p>	Eatate	Date					1 <sup>st</sup>	2 <sup>nd</sup>	3rd	4 <sup>th</sup>	Bukit Selarong Estate	25/8/23	28/11/23	23/2/24	24/5/24	Padang Buloh Estate	21/6/23	21/9/23	14/12/23	28/3/24	Bukit Hijau Estate	23/6/23	23/9/23	22/12/23	20/3/24	
Eatate	Date																											
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Criterion / Indicator		Assessment Findings	Compliance																								
		<div><div>i) The management had sent the employee for First Aider training on 7-8/09/2023 conducted by The Bulan Sabit Merah Melaka. The participant includes Field Supervisor, Mandore and Worker;</div><table><tr><td>Eatate</td><td>Trained 1<sup>st</sup> Aider</td><td>Certificate</td></tr><tr><td rowspan="4">Bukit Selarong Estate</td><td>Head Gang</td><td>Dec 2024</td></tr><tr><td>Harvesting mandore</td><td>Dec 2024</td></tr><tr><td>Harvesting mandore</td><td>Oct 2024</td></tr><tr><td>Upkeep mandore</td><td>Oct 2024</td></tr><tr><td rowspan="3">Padang Buloh Estate</td><td>Harvesting Mandore</td><td>Oct 2025</td></tr><tr><td>Axillary Police</td><td>Oct 2025</td></tr><tr><td>Field Staff (Harvesting)</td><td>Oct 2025</td></tr><tr><td rowspan="2">Bukit Hijau Estate</td><td>Harvesting Mandore</td><td>Oct 2025</td></tr><tr><td>Harvesting mandore</td><td>Oct 2025</td></tr></table><div>Training Awareness of First Aid conducted on 05/03/2024 Bukit Selarong Estate, on 22/02/2024 Padang Buloh Estate &amp; Bukit Hijau Estate 16/01/2023.</div></div> <div><div>j) The estates sampled recorded all accidents reports and reported to HQ using the PSQM-ESH Monthly update form via online through GSQM ESH Portal. The accident occurred was reviewed on quarterly basis during OSH committee meeting.</div><div><u>Bukit Selarong Estate</u></div><div>There were 2 accident cases JKPP 6 &amp; 3 accident cases JKPP 7 occurred for one year of an audit involving the harvester in harvesting operation and chemical spraying reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending</div></div>	Eatate	Trained 1 <sup>st</sup> Aider	Certificate	Bukit Selarong Estate	Head Gang	Dec 2024	Harvesting mandore	Dec 2024	Harvesting mandore	Oct 2024	Upkeep mandore	Oct 2024	Padang Buloh Estate	Harvesting Mandore	Oct 2025	Axillary Police	Oct 2025	Field Staff (Harvesting)	Oct 2025	Bukit Hijau Estate	Harvesting Mandore	Oct 2025	Harvesting mandore	Oct 2025	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>2022 on 26/01/2024 (Ref No: JKPP8/146334/2023) and documents are available for verification.</p> <p><u>Padang Buloh Estate</u></p> <p>There were 5 accident cases JKPP 6 &amp; 2 accident cases JKPP 7 occurred for the one-year period of audit involving harvester in harvesting operation and chemical spraying reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending 2022 on 31/01/2024 (Ref No: JKPP8/180880/2023) and documents available for verification.</p> <p><u>Bukit Hijau Estate</u></p> <p>There were 2 accident cases JKPP 6 &amp; 1 accident cases JKPP 7 occurred for the one year period of audit involving harvester in harvesting operation and chemical spraying reported in the estate. The JKPP 8 form has been submitted to DOSH for the year ending 2022 on 03/01/2024 (Ref No: JKPP8/153359/3023) and documents available for verification.</p>	
<b>Criterion 4.4.5:</b> Employment conditions			

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Criterion / Indicator		Assessment Findings	Compliance								
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>The good social practices regarding human rights in respect of industrial harmony has been embedded in SDPB’s established policy of “Group Sustainability &amp; Quality Policy Statement” which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p> <p>Estate policy briefing was conducted such as follow:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Bukit Selarong</td><td>16/01/2024</td></tr><tr><td>Padang Buloh</td><td>24/01/2024</td></tr><tr><td>Bukit Hijau</td><td>15/02/2024</td></tr></table>	Estate	Date	Bukit Selarong	16/01/2024	Padang Buloh	24/01/2024	Bukit Hijau	15/02/2024	Complied
Estate	Date										
Bukit Selarong	16/01/2024										
Padang Buloh	24/01/2024										
Bukit Hijau	15/02/2024										
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>Records of employments and interview conducted on-site with randomly selected sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee and workers representatives.</p>	Complied								
4.4.5.3	<p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p><u>All Sample Estate</u></p> <p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees’ pay, and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow:</p>	Complied								

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Bukit Selarong Estate</u></p> <ol style="list-style-type: none"> <li>Employee Number: 0000102xxx <ul style="list-style-type: none"> <li>April: RM 3,264.04</li> <li>March: RM 2,868.02</li> <li>February: RM 3,243.10</li> </ul> </li> <li>Employee Number: 0000085xxx <ul style="list-style-type: none"> <li>April: RM 4,192.49</li> <li>March: RM 4,310.96</li> <li>February: RM 3,968.63</li> </ul> </li> <li>Employee Number: 0000165xxx <ul style="list-style-type: none"> <li>April: RM 2,121.65</li> <li>March: RM 2,139.02</li> <li>February: RM 2,110.54</li> </ul> </li> <li>Employee Number: 0000174xxx <ul style="list-style-type: none"> <li>April: RM 1,916.14</li> <li>March: RM 2,176.31</li> <li>February: RM 1,816.42</li> </ul> </li> <li>Employee Number: 0000053xxx <ul style="list-style-type: none"> <li>April: RM 2,529.85</li> <li>March: RM 2,974.64</li> <li>February: RM 2,264.14</li> </ul> </li> <li>Employee Number: 0000178xxx <ul style="list-style-type: none"> <li>April: RM 1,923.07</li> </ul> </li> </ol>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>March: RM 1,911.31</li> <li>February: RM 1,561.55</li> </ul> <p>7. Employee Number: 0000102xxx</p> <ul style="list-style-type: none"> <li>April: RM 2,859.24</li> <li>March: RM 2,246.62</li> <li>February: RM 2,230.55</li> </ul> <p>8. Employee Number: 0000xxx075</p> <ul style="list-style-type: none"> <li>April: RM 2,611.92</li> <li>March: RM 2,719.23</li> <li>February: RM 2,480.52</li> </ul> <p>9. Employee Number: 0000123xxx</p> <ul style="list-style-type: none"> <li>April: RM 1,517.05</li> <li>March: RM 1,765.73</li> <li>February: RM 2,187.02</li> </ul> <p>10. Employee Number: 0000xxx888</p> <ul style="list-style-type: none"> <li>April: RM 2,699.95</li> <li>March: RM 2,134.45</li> <li>February: RM 2,195.73</li> </ul> <p><u>Padang Buloh Estate</u></p> <p>1. Employee Number: 0000184xxx</p> <ul style="list-style-type: none"> <li>April: RM 2,635.64</li> <li>March: RM 2,540.26</li> <li>February: RM 1,607.38</li> </ul>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>2. Employee Number: 0000184xxxx</p> <ul style="list-style-type: none"> <li>April: RM 2,566.33</li> <li>March: RM 2,965.94</li> <li>February: RM 1,576.18</li> </ul> <p>3. Employee Number: 0000141xxx</p> <ul style="list-style-type: none"> <li>April: RM 2,846.25</li> <li>March: RM 3,297.83</li> <li>February: RM 2,561.53</li> </ul> <p>4. Employee Number: 0000xxx377</p> <ul style="list-style-type: none"> <li>April: RM 2,794.05</li> <li>March: RM 2,697.12</li> <li>February: RM 2,550.61</li> </ul> <p>5. Employee Number: 0000160XXX</p> <ul style="list-style-type: none"> <li>April: RM 2,298.70</li> <li>March: RM 2,356.00</li> <li>February: RM 1,782.30</li> </ul> <p>6. Employee Number: 0000163XXX</p> <ul style="list-style-type: none"> <li>April: RM – (On leave)</li> <li>March: RM 346.14 (daily rated workers – working day: 6)</li> <li>February: RM 1,842.95</li> </ul> <p>7. Employee Number: 0000174xxx</p> <ul style="list-style-type: none"> <li>April: RM 2,313.83</li> <li>March: RM 2,837.46</li> <li>February: RM 2,313.83</li> </ul>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>8. Employee Number: 0000175xxx</p> <ul style="list-style-type: none"> <li>April: RM 1,910.95</li> <li>March: RM 2,683.96</li> <li>February: RM 2,247.50</li> </ul> <p><u>Bukit Hijau Estate</u></p> <p>1. Employee Number: 0000152xxx</p> <ul style="list-style-type: none"> <li>April: RM 1,655.32</li> <li>March: RM 1,595.95</li> <li>February: RM 2,432.62</li> </ul> <p>2. Employee Number: 0000169xxx</p> <ul style="list-style-type: none"> <li>April: RM 1,301.56 (daily rated, working day:17)</li> <li>March: RM 1,526.43</li> <li>February: RM 1,141.19 (daily rated, working day:17)</li> </ul> <p>3. Employee Number: 00001666xx</p> <ul style="list-style-type: none"> <li>April: RM 1,880.33</li> <li>March: RM 2,099.04</li> <li>February: RM 1,762.46</li> </ul> <p>4. Employee Number: 0000170xxx</p> <ul style="list-style-type: none"> <li>April: RM 1,676.32</li> <li>March: RM 1,903.92</li> <li>February: RM 1,518.42</li> </ul> <p>5. Employee Number: 0000102xxx</p> <ul style="list-style-type: none"> <li>April: RM 2,301.72</li> <li>March: RM 2,498.36</li> </ul>	

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>February: RM 2,415.16</li> </ul> <p>6. Employee Number: 0000174xxx</p> <ul style="list-style-type: none"> <li>April: RM 1,601.60</li> <li>March: RM 1,607.03</li> <li>February: RM 1,653.59</li> </ul> <p>7. Employee Number: 00001849xx</p> <ul style="list-style-type: none"> <li>April: RM 2,482.65</li> <li>March: RM 1,500.57</li> <li>February: RM 1,505.00</li> </ul> <p>8. Employee Number: 0000xxx987</p> <ul style="list-style-type: none"> <li>April: RM 2,529.97</li> <li>March: RM 1,560.26</li> <li>February: RM 1,505.00</li> </ul>	
<b>4.4.5.4</b>	<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><b>- Minor compliance -</b></p>	<p><u>Bukit Selarong Estate</u></p> <p>The estate kept records of contractor's workers agreement (Zxxxxxxxx Binti Mxxxxx, FFB Transporter), attendance and pay slips as per records. Employees sampling is Mxxxxxx Rxxxxxx Bin Zxxxxx shows the compliance of minimum wages 2022.</p> <p><u>Padang Buloh Estate</u></p> <p>Sample Pay slips for April 2024 for three contractor's workers (Txxx Gxxxx Enterprise) are available with gross pay RM 1,500 each. Sighted from the payment slips for all workers shows that the total working hours is 208. The limit normal working hours for the sample workers is supposedly only 195 hours/month (7.5 hours X 26 days). However, the exceeding working hours (13 hours) performed by the workers</p>	Major Non-compliance

Criterion / Indicator		Assessment Findings	Compliance															
		<p>were not paid as Overtime. Verify that the issue has already been capture during internal audit, dated 04/03/2024. This is against the Employment Act 1955, clause 60A (3)(a) "For any overtime work carried out in excess of the normal hours of work, the employee shall be paid at a rate not less than one and half times his hourly rate of pay irrespective of the basis on which his rate of pay is fixed".</p> <p><u>Bukit Hijau Estate</u></p> <p>Verify that Pxxxxxxx Axxx Txxxxxxx is subcon for Fxx Bxxxxxxx. Sample taken for the month of April 2024 shows the non-compliance for the contribution of EPF, SOCSO and EIS for the sample worker. Details of the contribution as per stipulated in the pay slip is such as follow:</p> <p>Name: Mxxxxxxx Sxxxxxxx Bin Mxxxxxxx</p> <p>NRIC: 921250-xx-xxxx</p> <p>Position: Bulldozer Driver</p> <table><tr><th>Gross Earning (RM)</th><th>Deduction (RM)</th><th>Contribution (RM)</th></tr><tr><td>Basic Pay 1500</td><td>KWSP (employee) - 165</td><td>KWSP (employer) - 195</td></tr><tr><td>Incentive 1150</td><td>SOCSSO (Employee) - N/A</td><td>SOCSSO (employer) – 32.60</td></tr><tr><td>Allowance 200</td><td>EIS (Employee) – N/A</td><td>EIS (employer) - 5.80</td></tr><tr><td>Total 2850</td><td>165</td><td>233.40</td></tr></table> <p>Referring the details in the pay slips, sighted that the amount of deduction and contribution for the EPF was made based on the basic salary, and was not based on the monthly salary. It was also sighted that there is no deduction of SOCSO and EIS was made from the</p>	Gross Earning (RM)	Deduction (RM)	Contribution (RM)	Basic Pay 1500	KWSP (employee) - 165	KWSP (employer) - 195	Incentive 1150	SOCSSO (Employee) - N/A	SOCSSO (employer) – 32.60	Allowance 200	EIS (Employee) – N/A	EIS (employer) - 5.80	Total 2850	165	233.40	
Gross Earning (RM)	Deduction (RM)	Contribution (RM)																
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Total 2850	165	233.40																



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Criterion / Indicator		Assessment Findings	Compliance
		<p>employee. This is against the Employee's Social Security Act 1969, Part II, Clause 6(3) "<i>the contributions of the various categories shall be paid at the rate specified in the Third Schedule</i>" and Employment Insurance System Act 2017, Part IV, Clause 18(1) "<i>The contributions payable under this Act in respect of an employee shall comprise a contribution payable by the employer and a contribution payable by the employee</i>" respectively.</p> <p>Hence, major non-conformity is raised.</p>	
<b>4.4.5.5</b>	<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><b>- Major compliance -</b></p>	<p><u>All sample estate</u></p> <p>The established records of Employee Masterlist which available as a database in computerized Checkroll System able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc.</p>	Complied
<b>4.4.5.6</b>	<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><b>- Major compliance -</b></p>	<p>The employee has provided fair contract to all workers which has been signed by both parties. Verify during interview session and site visit at linesites shows that the workers have been given a copy of their employment contract. Sample as following:</p> <p><u>Bukit Selarong estate</u></p> <p>Employee ID:</p> <ol style="list-style-type: none"> <li>1. Employee Number: 0000102xxx</li> <li>2. Employee Number: 0000085xxx</li> <li>3. Employee Number: 0000165xxx</li> <li>4. Employee Number: 0000174xxx</li> <li>5. Employee Number: 0000053xxx</li> <li>6. Employee Number: 0000178xxx</li> </ol>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		7. Employee Number: 0000102xxx 8. Employee Number: 0000xxx075 9. Employee Number: 0000123xxx 10. Employee Number: 0000xxx888 <u>Padang Buloh Estate</u> 1. Employee Number: 0000184xxx 2. Employee Number: 0000184xxxx 3. Employee Number: 0000141xxx 4. Employee Number: 0000xxx377 5. Employee Number: 0000160XXX 6. Employee Number: 0000163XXX 7. Employee Number: 0000174xxx 8. Employee Number: 0000175xxx <u>Bukit Hijau Estate</u> 1. Employee Number: 0000152xxx 2. Employee Number: 0000169xxx 3. Employee Number: 0000166xx 4. Employee Number: 0000170xxx 5. Employee Number: 0000102xxx 6. Employee Number: 00001849xx 7. Employee Number: 0000xxx987	
<b>4.4.5.7</b>	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	<u>All sample estate</u> Attendance (out-turn) and work hours (normal time & overtime) recording system established in both manual and computerized check	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- <b>Major compliance</b> -	roll system which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the system of Estate Daily Attendance Report.	
<b>4.4.5.8</b>	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. - <b>Major compliance</b> -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied
<b>4.4.5.9</b>	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - <b>Major compliance</b> -	<u>All sample estate</u> Interview with the workers, verify that they are all aware with the working hour and break in the estate and also know how to calculate their wages and overtime payment. Based on records of sample employees sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020, The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	Complied
<b>4.4.5.10</b>	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.	<u>Bukit Selarong Estate</u> The workers are given allowance for attending the Social Dialogue sessions. The allowance was given RM25 per month and also received. 10kg rice for every 2 months	Complied

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	- Minor compliance -	<p><u>Padang Buloh Estate</u>  Sample of social benefit given to new workers are such as follow:</p> <ul style="list-style-type: none"> <li>• 10kg rice for every 2 months</li> <li>• 2 or 3 Fresh chickens for <i>Aidilfitri</i> celebration for every one unit of living quarters (depending on the number of members in the house)</li> </ul> <p><u>Bukit Hijau Estate</u>  Sample of social benefit given to new workers are such as follow:</p> <ul style="list-style-type: none"> <li>• 10kg rice for every 2 months</li> </ul>	
<b>4.4.5.11</b>	<p>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.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u>  All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Record of weekly line-site inspection has also available as per audit</p> <p><u>Bukit Selarong Estate</u>  The estate management has unable to comply with the company standard operational procedure. Based on the interview with the management and review of the document of "Jadual Kutipan Sampah dan Pembersihan Perumahan Bukit Selarong", rubbish collection was conducted every twice a week which is on every Tuesday and Friday. This is against the SOP of "Workers Housing Management Procedure" clause 5.2.1 "Garbage bin to be provided to each house with the frequency of rubbish collection of at least 3 times a week".</p>	Major non-compliance

Criterion / Indicator		Assessment Findings	Compliance						
		<p><u>Padang Buloh Estate</u></p> <p>Site visit at living quarters was conducted based on the complaint in the OPP for the verification of completion. However, sighted there are obstruction such as empty plastic bottles, dry leaves, empty cans in the main drainages and causing stagnant water. Other than that, the house keeping in non-satisfactory condition as there are trash and litters was sighted at the backyard. This is against the Workers’ Minimum Standard of Housing and Amenities Act 1990, clause 23(1)(a)” the area surrounding the workers’ housing is kept clean of undergrowth and maintained in a clean and sanitary condition” and (b)” the perimeter drains around each dwelling or block of dwellings including all outlet drains are kept in a good state of repair and clear of refuse or undergrowth to permit free flow of water.” Therefore, Major NC is raised</p>							
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><b>- Major compliance -</b></p>	<p><u>All sample estate</u></p> <p>The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The management established Term of Reference for Gender Representatives and Gender Committees on March 2021. Based on the SOP of Gender Committee Guidelines (version 2.0, date approved January 2024), the meeting was conducted minimum every 3 months. Verify from the interview with the gender committee representative and female workers, no issues of sexual harassment or physical violence activity have been and confirmed. Gender committee meeting was conducted such as follow:</p> <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Bukit Selarong</td><td>16/01/2024</td></tr><tr><td>Padang Buloh</td><td>24/01/2024</td></tr></table>	Estate	Date	Bukit Selarong	16/01/2024	Padang Buloh	24/01/2024	Complied
Estate	Date								
Bukit Selarong	16/01/2024								
Padang Buloh	24/01/2024								

**MSPO Public Summary Report**  
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Criterion / Indicator		Assessment Findings		Compliance								
		Bukit Hijau	02/01/2024									
4.4.5.13	<p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p><u>All sample estate</u></p> <p>Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability &amp; Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives.</p> <table><tr><th>Estate</th><th>Date</th></tr><tr><td>Bukit Selarong</td><td>02/03/2024</td></tr><tr><td>Padang Buloh</td><td>17/04/2024</td></tr><tr><td>Bukit Hijau</td><td>11/03/2024</td></tr></table>		Estate	Date	Bukit Selarong	02/03/2024	Padang Buloh	17/04/2024	Bukit Hijau	11/03/2024	Complied
Estate	Date											
Bukit Selarong	02/03/2024											
Padang Buloh	17/04/2024											
Bukit Hijau	11/03/2024											
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><u>All sample estate</u></p> <p>Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability &amp; Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's database, there is no young person below 18 years old were employed within all operating units within SOU 1.</p>		Complied								
Criterion 4.4.6: Training and competency												
4.4.6.1	<p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the</p>	<p>The management established a training program for all workers based on the training need analysis conducted on a yearly basis.</p>		Complied								

**MSPO Public Summary Report**  
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Criterion / Indicator		Assessment Findings	Compliance																								
	scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.  - Major compliance -	Records of trainings were maintained by the estates as below:																									
		<u>Bukit Selarong Estate</u>																									
		<table><tr><td>Training</td><td>Date</td></tr><tr><td>Schedule Waste Training</td><td>25/05/2024</td></tr><tr><td>Driver Training On PPE</td><td>25/05/2024 &amp; 20/01/2024</td></tr><tr><td>Chemical Handling Training &amp; PPE</td><td>24/05/2024 &amp; 15/04/2024</td></tr><tr><td>Schedule waste Training</td><td>04/04/2024</td></tr><tr><td>Environment Training</td><td>04/04/2024</td></tr><tr><td>First Aid Training</td><td>04/03/2024</td></tr><tr><td>Chemical Spraying Training &amp; PPE</td><td>02/03/2024</td></tr><tr><td>HCV Training</td><td>22/01/2024</td></tr><tr><td>RSPO &amp; MSPO Awareness Training</td><td>01/03/2024</td></tr></table>		Training	Date	Schedule Waste Training	25/05/2024	Driver Training On PPE	25/05/2024 & 20/01/2024	Chemical Handling Training & PPE	24/05/2024 & 15/04/2024	Schedule waste Training	04/04/2024	Environment Training	04/04/2024	First Aid Training	04/03/2024	Chemical Spraying Training & PPE	02/03/2024	HCV Training	22/01/2024	RSPO & MSPO Awareness Training	01/03/2024				
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		<table><tr><td>Training</td><td>Date</td></tr><tr><td>Safety SOP &amp; ILO Indicator Training</td><td>28/05/2024</td></tr><tr><td>Harvesting SOP &amp; Golden Rules Training</td><td>07/05/2024</td></tr><tr><td>Briefing on Sexual Awareness Training</td><td>17/04/2024</td></tr><tr><td>RSPO &amp; MSPO Refresher Training</td><td>01/03/2024</td></tr><tr><td>Harvesting Competency Training</td><td>15/03/2024</td></tr><tr><td>Briefing On TB Wages, Harvesting Operation Training</td><td>27/02/2024</td></tr><tr><td>First Aid Training</td><td>22/02/2024</td></tr><tr><td>Water Quality Management Training</td><td>22/02/2024</td></tr><tr><td>Noise Awareness Training</td><td>19/02/2024</td></tr><tr><td>Fertilizer Application Using MTFA/HFL Training</td><td>13/02/2024</td></tr><tr><td>Chemical And Calibration Training</td><td>13/02/2024</td></tr></table>		Training	Date	Safety SOP & ILO Indicator Training	28/05/2024	Harvesting SOP & Golden Rules Training	07/05/2024	Briefing on Sexual Awareness Training	17/04/2024	RSPO & MSPO Refresher Training	01/03/2024	Harvesting Competency Training	15/03/2024	Briefing On TB Wages, Harvesting Operation Training	27/02/2024	First Aid Training	22/02/2024	Water Quality Management Training	22/02/2024	Noise Awareness Training	19/02/2024	Fertilizer Application Using MTFA/HFL Training	13/02/2024	Chemical And Calibration Training	13/02/2024
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Criterion / Indicator		Assessment Findings		Compliance
		Ergonomic Training	15/01/2024	
		Briefing MSPO/RSPO	11/02/2024	
		Chemical handling (Premix/Spraying/PPE)	17/02/2024	
		Osh Committee members Training	20/03/2024	
		Breifing on 10 Golden Rules	26/02/2024	
		Safety & PPE Training	26/02/2024	
		Schedule Waste Management Training	25/05/2024	
		Briefing On Using e-sime+	25/03/2024	
		First Aid Training	16/01/2024	
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. <b>- Major compliance -</b>	The estates have conducted a training needs analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type. Sighted the Estate: Recommended Training Needs for the year 2024 for all estates.		Complied
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. <b>- Minor compliance -</b>	A training program has been developed and is available in the Annual Sustainability Programme 2024. The training was sighted to have been sub-categorized to training on Environmental, GAP, SOP, Social and OSH.		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. <b>- Major compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented an environmental policy, which is documented in the Group Sustainability and Quality Statement signed by the Group Managing Director on 2nd December 2019. Additionally, the Upstream		Complied



Criterion / Indicator		Assessment Findings	Compliance								
		<p>Malaysia Health, Safety, and Environment (HSE) Policy Statement, signed by the CEO Upstream Malaysia on 1st June 2020, further reinforces the company's commitment to environmental responsibility.</p> <p>In the Policy stated commitment of SDP to minimizing Environmental Harm by:</p> <ul style="list-style-type: none"><li>• Protecting and enhancing biodiversity and ecosystem</li><li>• No deforestation and No new development on peat land</li><li>• Enhancing resilience against climate change impact</li><li>• Adopting responsible consumption and production</li></ul> <p>Additionally, similar commitment has been displayed by Health, Safety and Environment (HSE) Department from Upstream Malaysia Division to:</p> <ul style="list-style-type: none"><li>• Comply to emission and effluent standard</li><li>• Efficient use of water and energy</li><li>• Minimize waste</li><li>• Protect the ecosystem and biodiversity</li></ul>									
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><b>- Major compliance -</b></p>	<p>Estates have established Environment Impact Assessment and environmental management plan base on assessment conducted. Annual review was conducted based on legal update, changes of operation and activity as table below:</p> <table><tr><td>Operating Unit</td><td>Date of EIA Update</td></tr><tr><td>Bukit Selarong Estate</td><td>23/01/2024</td></tr><tr><td>Padang BulohEstate</td><td>14/02/2024</td></tr><tr><td>Bukit Hijau Estate</td><td>02/05/2024</td></tr></table>	Operating Unit	Date of EIA Update	Bukit Selarong Estate	23/01/2024	Padang BulohEstate	14/02/2024	Bukit Hijau Estate	02/05/2024	Complied
Operating Unit	Date of EIA Update										
Bukit Selarong Estate	23/01/2024										
Padang BulohEstate	14/02/2024										
Bukit Hijau Estate	02/05/2024										

Criterion / Indicator		Assessment Findings	Compliance						
		Activities and operation that are included in the assessment are: The analysis covered the following activities. <ul style="list-style-type: none"><li>• Harvesting/ weeding/ fertilizer application</li><li>• Field – FFB Transportation, FFB Loading, Loose Fruit Loading, Mixing Chemical, Vehicle inspection</li><li>• Mulching/ road upkeep/ ramp</li><li>• Construction Work- Housekeeping Work,</li><li>• Compound Area Activities – Grass cutting, Rubbish Disposal, Parking Vehicle, Herbicide Spraying</li><li>• Lubricant store/ fertilizer store</li><li>• Workshop/ chemical store Operations</li><li>• Pest &amp; Disease Control- Trunk Injection, Rat Baiting, Soil Molding, Rearing Barn Owl</li><li>• Replanting - Felling and Cleaning, Path Construction, Platform Terrace Construction, LCC Establishment, Ablation and Castration</li></ul>							
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. <b>- Major compliance -</b>	Each estate has established Environment Improvement Plan (EIP) reviewed annually which include of the mitigation plans of negative impacts and promote plan of the positive impacts for estate activity. Table below shown key point of the plan for each estate: <table><tr><th>Estate</th><th>Environment issue</th><th>Mitigation Measures</th></tr><tr><td>Bukit Selarong Estate</td><td>To reduce flooding frequency at Victoria Division, Field 2013B and 2006</td><td>To construct desilt main drain especially clearing choking outlet to avoid waterlog and flooding at</td></tr></table>	Estate	Environment issue	Mitigation Measures	Bukit Selarong Estate	To reduce flooding frequency at Victoria Division, Field 2013B and 2006	To construct desilt main drain especially clearing choking outlet to avoid waterlog and flooding at	Complied
Estate	Environment issue	Mitigation Measures							
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Criterion / Indicator		Assessment Findings			Compliance
				<p>smallholder and sister estate</p> <p>War on Waste</p> <p>Promote recycle program in linesite/office/workshop</p> <p>Padang Buloh Estate</p> <p>Domestic waste management</p> <p>Waste segregation and monitoring of landfill</p> <p>Bukit Hijau Estate</p> <p>Protection of water course and water stream (Sungai Selambau)</p> <p>Maintenance of warning signages and prohibition of chemical application</p> <p>In addition, it was found that the action taken is effectively implemented as verified during site visit at all three (3) estates and documentation review, for example:</p> <ul style="list-style-type: none"> <li>Inventory of scheduled waste generated was recorded in the eSWIS system on monthly basis. Record inventory of SW from January 2024 to April 2024 for each estate were presented to the audit team.</li> <li>Maintenance programme for estate vehicle was recorded in the workshop notice board. There are also vehicles inspection record and running hours record for each vehicle available to review.</li> </ul>	
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- <b>Minor compliance</b> -</p>	<p>The estate's programme to promote the positive impacts was developed and recorded in Environmental Management Plan dated 31/01/2024. Generally, among programme to promote positive impacts listed in the plan are as follows:</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance																																	
		<ul style="list-style-type: none"><li>• Reduction of diesel consumption in estates by conduct training and awareness to the drivers and keep tracking the record of diesel consumption continuously.</li><li>• To avoid potential of water pollution during chemical mixing and washing by recollect water used at chemical mixing area to be recycled during mixing and using proper container to avoid leakage.</li><li>• Maximize mechanization for estates operations to reduce chemical application during operation.</li><li>• Planting of LCC to prevent RB breeding and depress weed growth.</li><li>• EFB application for immature and mature areas with ratio per hectare 1 mt of EFB for 10 hectare.</li></ul> Site visit and record review found that the programme to promote the positive impacts has been implemented by the estate management.																																		
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.  - Major compliance -	<p>The estates continuously provided training to the employee to ensure the understanding on the environmental policy, objectives, and management plans. Sighted the evidence:</p> <table><tr><th>No</th><th>Description</th><th>Date</th></tr><tr><td colspan="3">Bukit Selarong Estate</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>16/01/2024</td></tr><tr><td>2.</td><td>EIA Awareness Briefing Session</td><td>04/04/2024</td></tr><tr><td>3.</td><td>HCV Training for Sprayer</td><td>24/03/2024</td></tr><tr><td>4.</td><td>Scheduled Waste Training</td><td>15/04/2024 &amp; 25/05/2024</td></tr><tr><td colspan="3">Padang Buloh Estate</td></tr><tr><td>1.</td><td>Briefing on Environment Policy</td><td>03/01/2024</td></tr><tr><td>3.</td><td>Water Sampling SOP Training</td><td>22/02/2024</td></tr><tr><td>4.</td><td>Scheduled Waste Training</td><td>06/02/2024</td></tr><tr><td>5.</td><td>HCV &amp; RTE Trainng</td><td>11/02/2024</td></tr></table>	No	Description	Date	Bukit Selarong Estate			1.	Briefing on Environment Policy	16/01/2024	2.	EIA Awareness Briefing Session	04/04/2024	3.	HCV Training for Sprayer	24/03/2024	4.	Scheduled Waste Training	15/04/2024 & 25/05/2024	Padang Buloh Estate			1.	Briefing on Environment Policy	03/01/2024	3.	Water Sampling SOP Training	22/02/2024	4.	Scheduled Waste Training	06/02/2024	5.	HCV & RTE Trainng	11/02/2024	Complied
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4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. <b>- Major compliance -</b>	The estates visited discussed the issues on environmental concern during Environmental, Safety and Health committee meeting conducted on quarterly basis. The agenda the meeting commonly on zero burning, domestic waste management and environment related matters and details of meeting conducted as table below: <table><tr><td>Operating Unit</td><td colspan="3">Date of latest meeting</td></tr><tr><td>Bukit Selarong Estate</td><td colspan="3">24/05/2024</td></tr><tr><td>Padang Buloh Estate</td><td colspan="3">28/03/2024</td></tr><tr><td>Bukit Hijau Estate</td><td colspan="3">20/03/2024</td></tr></table>			Operating Unit	Date of latest meeting			Bukit Selarong Estate	24/05/2024			Padang Buloh Estate	28/03/2024			Bukit Hijau Estate	20/03/2024			Complied								
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Criterion 4.5.2: Efficiency of energy use and use of renewable energy																													
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within 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. <b>- Major compliance -</b>	The estate has established Energy Management Plan. Reviewed implementation of the plan as follows: Estates monitor their consumption of diesel including their transport contractor per tonne of FFB as table below: <table><tr><td>Estate</td><td>Bukit Selarong Estate</td><td>Padang Buloh Estate</td><td>Bukit Hijau Estate</td></tr><tr><td>Apr'23</td><td>2.20</td><td>2.17</td><td>3.34</td></tr><tr><td>May '23</td><td>2.48</td><td>2.82</td><td>4.51</td></tr><tr><td>June '23</td><td>2.18</td><td>2.58</td><td>6.26</td></tr><tr><td>July '23</td><td>1.92</td><td>2.02</td><td>4.66</td></tr><tr><td>Aug '23</td><td>1.35</td><td>1.95</td><td>3.09</td></tr></table>			Estate	Bukit Selarong Estate	Padang Buloh Estate	Bukit Hijau Estate	Apr'23	2.20	2.17	3.34	May '23	2.48	2.82	4.51	June '23	2.18	2.58	6.26	July '23	1.92	2.02	4.66	Aug '23	1.35	1.95	3.09	Complied
Estate	Bukit Selarong Estate	Padang Buloh Estate	Bukit Hijau Estate																										
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Criterion / Indicator		Assessment Findings				Compliance
		Sept '23	1.66	1.90	2.55	
		Oct '23	2.54	2.29	2.80	
		Nov '23	1.82	1.79	2.38	
		Dec '23	2.15	1.70	1.69	
		Jan '24	2.11	2.01	1.63	
		Feb '24	2.18	1.75	3.32	
		Mar '24	1.56	2.09	2.11	
		Apr '24	1.11	1.53	1.19	
		Baseline values and trends for diesel usage within an appropriate timeframe has been established. Baseline value for year 2023/2024 is set at 1.81 litres/mt (based on average previous year).				
		Plan to assess usage of diesel is available in Energy Management Plan dated 31/01/2024. Example of plan are as follow:				
		Category	Types/Location	Action	Frequency	
		Electricity	Worker's housing, office area	Worker's housing inspection to ensure no illegal wiring	Weekly	
		Diesel	Tractor Usage	Plan activity of the tractor efficiently via muster chit.	Daily	
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. <b>- Major compliance -</b>	The estimate for the direct usage of non-renewable energy for estate operations, including diesel, to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the estate yearly budgets as table below:				Complied
		Operating Unit		Estimation of Diesel Usage (2024)		
		Bukit Selarong Estate		78,750.00		

Criterion / Indicator		Assessment Findings		Compliance																						
		Padang Buloh Estate	181,187.00																							
		Bukit Hijau Estate	35,000.00																							
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	No usage of renewable energy at the estates.		N/A																						
Criterion 4.5.3: Waste management and disposal																										
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Waste products and sources of pollution are identified and documented in the estate’s ‘Waste Management Action Plan FY2024 for all estates. The waste is categorized as follows: <table><tr><td>Source of waste</td><td>Category</td></tr><tr><td rowspan="3">Domestic Waste</td><td>Rubbish</td></tr><tr><td>Scrap metal</td></tr><tr><td>Sewage – Housing Toilet &amp; Office</td></tr><tr><td rowspan="2">Industrial Waste</td><td>Scrap Metal</td></tr><tr><td>Used Tyres</td></tr><tr><td rowspan="5">Scheduled Waste</td><td>Used lubricant container</td></tr><tr><td>Spent Hydraulic Oil (SW 306)</td></tr><tr><td>Rags, Plastic, papers contaminated with scheduled waste (SW410)</td></tr><tr><td>Disposed containers, bag and equipment contaminated with scheduled waste (SW409)</td></tr><tr><td>Used Batteries, Tyres and Tube</td></tr><tr><td>Clinical Waste</td><td>Clinical Waste (SW 404)</td></tr><tr><td rowspan="2">Recycleable Waste</td><td>Empty Pesticide Container</td></tr><tr><td>Empty Fruit Bunch</td></tr><tr><td>Sewage</td><td>Septic Tank – Workers House</td></tr></table>		Source of waste	Category	Domestic Waste	Rubbish	Scrap metal	Sewage – Housing Toilet & Office	Industrial Waste	Scrap Metal	Used Tyres	Scheduled Waste	Used lubricant container	Spent Hydraulic Oil (SW 306)	Rags, Plastic, papers contaminated with scheduled waste (SW410)	Disposed containers, bag and equipment contaminated with scheduled waste (SW409)	Used Batteries, Tyres and Tube	Clinical Waste	Clinical Waste (SW 404)	Recycleable Waste	Empty Pesticide Container	Empty Fruit Bunch	Sewage	Septic Tank – Workers House	Complied
Source of waste	Category																									
Domestic Waste	Rubbish																									
	Scrap metal																									
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Recycleable Waste	Empty Pesticide Container																									
	Empty Fruit Bunch																									
Sewage	Septic Tank – Workers House																									

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><b>- Major compliance -</b></p>	Sighted and verified waste management plan updated for 2024 for both estates as table below:			Complied
		Category	Types	Action Plan	
		Domestic Waste	Rubbish	To collect domestic waste three times a week	
			Scrap metal	Annual sales through regional tender	
			Sewage – Housing Toilet & Office	Engagement with sewage contractor	
		Industrial Waste	Scrap Metal	Annual sales through regional tender	
			Used Tyres	Disposal to interested vendor	
		Scheduled Waste	Used lubricant container	Maintain inventory for SW storage; E-SWISS & record of disposal to contractor	
			Spent Hydraulic Oil (SW 306)	Collect and record amount of used oil Oil containers shall be labelled	
			Rags, Plastic, papers contaminated with scheduled waste (SW410)	Collect and record amount of container Disposed of items through registered purchaser	
			Disposed containers, bag and equipment contaminated with	Collect and record amount of container Stored and used for storage of waste oil	



Criterion / Indicator		Assessment Findings			Compliance
			scheduled waste (SW409)		
			Used Batteries, Tyres and Tube	Trade in with interested supplier	
		Clinical Waste	Clinical Waste (SW 404)	Disposal to licensed contractor	
		Recyclable Waste	Empty Pesticide Container	Labelling of re-use of empty chemical container for pre mixing activity	
			Empty Fruit Bunch	Application of FFB for immature seedlings	
		Sewage	Septic Tank – Workers House	Maintenance of Septic Tank regularly	
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p><b>- Major compliance -</b></p>	<p>The SOP on Scheduled Waste disposal is established and implemented. Details as provided in SDP Standard Operating Procedure Section VII- Scheduled Waste (Hazardous Waste) Management ref no. SD/SDP/GSD/HSE/0522/01 dated 2022.</p> <p>During site visit at schedule waste store, it was found the following compliance:</p> <ul style="list-style-type: none"> <li>• Scheduled wastes are stored at the designated area which is far away from area of employee's activities.</li> <li>• Adequate signage has been put up clearly such as danger, and scheduled waste store.</li> <li>• The scheduled waste store is cover with roofed.</li> <li>• Floor of store are covered with concrete.</li> <li>• Sticker labelling of scheduled waste generated are according to the Regulation 10 of Scheduled Waste Regulations 2005.</li> </ul>			Complied

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Criterion / Indicator		Assessment Findings				Compliance																									
		<table><tr><td>Estate</td><td>Date</td><td>SW</td><td>Consignment No.</td></tr><tr><td rowspan="2">Bukit Selarong Estate</td><td>23/05/2024</td><td>SW 404</td><td>2024052310PX8S9Q</td></tr><tr><td>22/02/2024</td><td>SW 404</td><td>2023112811XWUGCH</td></tr><tr><td rowspan="2">Padang Buloh Estate</td><td>12/12/2024</td><td>SW 404</td><td>2023121215HDN7IU</td></tr><tr><td>07/06/2024</td><td>SW 404</td><td>2023060717MZ2DX0</td></tr><tr><td rowspan="2">Bukit Hijau Estate</td><td>03/04/2024</td><td>SW 404</td><td>2024043010V7RQWX</td></tr><tr><td>19/03/2024</td><td>SW 404</td><td>2024032216QIBLUZ</td></tr></table> <p>Details of scheduled waste disposed to registered contractor, EdXXXXX MeXXXXXXXX SdX BhX.</p>				Estate	Date	SW	Consignment No.	Bukit Selarong Estate	23/05/2024	SW 404	2024052310PX8S9Q	22/02/2024	SW 404	2023112811XWUGCH	Padang Buloh Estate	12/12/2024	SW 404	2023121215HDN7IU	07/06/2024	SW 404	2023060717MZ2DX0	Bukit Hijau Estate	03/04/2024	SW 404	2024043010V7RQWX	19/03/2024	SW 404	2024032216QIBLUZ	
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	19/03/2024	SW 404	2024032216QIBLUZ																												
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 adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers. <b>- Major compliance -</b>	<table><tr><td>State</td><td>Date</td><td>Weight</td><td>Ticket No.</td></tr><tr><td rowspan="3">Bukit Selarong Estate</td><td>06/02/2024</td><td>380 Kg</td><td>17347 (Kuala Ketil Div)</td></tr><tr><td>05/02/2024</td><td>290 Kg</td><td>18339 (Victoria Div)</td></tr><tr><td>05/02/2024</td><td>380 Kg</td><td>4083 (Main Div)</td></tr><tr><td rowspan="2">Padang Buloh Estate</td><td>23/04/2024</td><td>570 Kg</td><td>20385 (Main Div)</td></tr><tr><td>21/02/2024</td><td>80 Kg</td><td>20378 (Jerai Div)</td></tr><tr><td>Bukit Hijau Estate</td><td>19/03/2024</td><td>570 Kg</td><td>05548 (Main Div)</td></tr></table> <p>It was verified that all empty pesticides container in the estates were triple rinsed and punctured. Subsequently, these containers are treated as non-scheduled waste after the triple rinsing and puncturing process. The empty containers then used for chemical spraying as water container and will be disposed to registered contractor; IdXXXX GrXXX ReXXXXXXXX SdX BhX.</p>				State	Date	Weight	Ticket No.	Bukit Selarong Estate	06/02/2024	380 Kg	17347 (Kuala Ketil Div)	05/02/2024	290 Kg	18339 (Victoria Div)	05/02/2024	380 Kg	4083 (Main Div)	Padang Buloh Estate	23/04/2024	570 Kg	20385 (Main Div)	21/02/2024	80 Kg	20378 (Jerai Div)	Bukit Hijau Estate	19/03/2024	570 Kg	05548 (Main Div)	Complied
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Bukit Hijau Estate	19/03/2024	570 Kg	05548 (Main Div)																												
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. <b>- Minor compliance -</b>	The disposal of domestic waste was guided by procedures entitled SDP - Waste Management Procedures for Upstream Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The management of domestic waste was concluded in table below:				Complied																									

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Criterion / Indicator		Assessment Findings			Compliance
		Estate	Contractor	Disposal Site	
		Bukit Selarong Estate	Internal Collection	P21A	
		Padang Buloh Estate	Internal Collection	P03A	
		Bukit Hijau Estate	XXXXXXXXXX AXK KXXXXX	Majlis Perbandaran Kulim	
<b>Criterion 4.5.4:</b> Reduction of pollution and emission					
<b>4.5.4.1</b>	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. <b>- Major compliance -</b>	An assessment of all polluting activities has been conducted by the estates, including greenhouse gas emissions and scheduled wastes. Pollutant activities has been identified in the environment aspect impact analysis under documents entitled Environmental Impact Evaluation Form. In addition, assessment of the pollution activities also was conducted in the following documents: <ul style="list-style-type: none"> <li>• Pollution Prevention Plan</li> <li>• Waste Management Action Plan</li> <li>• Energy Management Plan</li> <li>• Environmental Risk Management</li> </ul> All the above has outlined the sources of pollutions, category of pollution and mitigation plan.			Complied
<b>4.5.4.2</b>	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. <b>- Major compliance -</b>	An action plan to reduce identified significant pollutants and emission has been established and available during the audit for verification. This has been verified in the document entitled Pollution Prevention Plan and Waste Management Plan, dated 31/01/2024. Action plan for the identified pollution source is currently being implemented as per in the above document. Among example of implementation of the action plan documented are: <ul style="list-style-type: none"> <li>• Site inspection confirms that scheduled waste is managed</li> </ul>			Complied

Criterion / Indicator		Assessment Findings	Compliance								
		<p>according to the plan. Main schedule waste consists of SW404 (clinical waster) were disposed to the approved contractor by DOE, EdXXXXX MeXXXXXXXX SdX BhX. Latest disposal was on 23/05/2024 (Bukit Selarong Estate), 07/05/2024 (Padang Buloh Estate) and 03/04/2024 (Bukit Hijau Estate) based on reviewed consignment note as evident of disposal schedule waste generated by the company.</p> <ul style="list-style-type: none"> <li>• Maintenance programme for estate vehicle was recorded in the workshop notice board.</li> <li>• No illegal wiring at the labour quarters as verified during site visit.</li> <li>• EFB application at immature and mature field as verified during field visit and EFB application record book.</li> <li>• Domestic waste was disposed at municipal council landfill at frequency 2/3 times per week.</li> </ul>									
<b>Criterion 4.5.5: Natural water resources</b>											
<b>4.5.5.1</b>	<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> <ol style="list-style-type: none"> <li>Assessment of water usage and sources of supply.</li> <li>Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.</li> <li>Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application,</li> </ol>	<p>Estate management had established its Water Management Plan for the Financial Year 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods.</p> <ol style="list-style-type: none"> <li>The assessment of water usage was available, indicating that all estates utilized treated water sourced by government agency called Syarikat Air Darul Aman (SADA), Water usage, as recorded below, is tabulated in meter cubic per metric ton of Fresh Fruit Bunches (m3/FFB mt):</li> </ol> <table border="1"> <thead> <tr> <th>Month</th><th>Bukit Selarong Estate</th><th>Padang Buloh Estate</th><th>Bukit Hijau Estate</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td></tr> </tbody> </table>	Month	Bukit Selarong Estate	Padang Buloh Estate	Bukit Hijau Estate					OFI
Month	Bukit Selarong Estate	Padang Buloh Estate	Bukit Hijau Estate								

Criterion / Indicator		Assessment Findings				Compliance
<div><div>maintenance of equipment to reduce leakage, collection of rainwater, etc.).</div><div>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.</div><div>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</div><div>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</div><div>- Major compliance -</div></div>		Apr '23	6.45	5.82	10.26	
		May '23	6.00	7.85	12.80	
		Jun '23	5.39	8.00	18.36	
		July '23	5.10	5.53	10.24	
		Aug '23	4.47	4.52	6.47	
		Sept '23	6.07	4.03	5.46	
		Nov '23	4.34	4.40	4.35	
		Dec '23	4.04	4.69	3.78	
		Jan '24	2.37	3.76	2.77	
		Feb '24	5.28	4.42	2.94	
		Mar '24	3.71	3.94	3.85	
		Apr '24	2.96	3.02	4.13	
	b. No natural waterways within the estate as verified during site visit at Bukit Selarong Estate. It was noted that Padang Buloh Estate and Bukit Hijau Estate has gazetted river within and cross estate compound which are Sungai Jerung and Sungai Selambau respectively. Water analysis has been conducted for pesticide detection at 3 sampling points every 3 months and the results for latest analysis on 30/04/2024 (Bukit Selarong Estate) and 18/03/2024 (Bukit Hijau Estate) were observed as table below:					
	Upstream, Midstream, Outstream	Parameters	Result			
			Sg Jerung (Bukit Selarong Estate)	Sg Selambau (Bukit Hijau Estate)		
			Aldrin	Not Detected	Not Detected	
			Dieldrin	Not Detected	Not Detected	
			t-DDT	Not Detected	Not Detected	
			Heptachlor	Not Detected	Not Detected	

Criterion / Indicator		Assessment Findings				Compliance
			Heptachlor Epoxide	Not Detected	Not Detected	
			Lindane	Not Detected	Not Detected	
			Endosulfan	Not Detected	Not Detected	
			BHC	Not Detected	Not Detected	
			Chlordane	Not Detected	Not Detected	
		c. As confirmed during site visit, estates utilize water recycling practices. Water from the sump at the premix area is reused for chemical mixing, while rainwater is recycled for washing tractors and machinery. These measures are implemented to optimize water and nutrient usage, thereby reducing wastage.				
d. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Management of River Reserve in Sime Darby Plantation dated April 2014). The estate consistently adheres to the practice of avoiding chemical activities near the identified buffer zone along Sg Jerung (Padang Buloh Estate, and Sg Selambau in Bukit Hijau Estate. This was confirmed through interviews with sampled workers conducted during the audit. However, the implementation of water management plan related to marking of buffer zone area could be improved according to Riparian Reserve Management Guideline. Hence, OFI is raised for further improvement.						
e. There were no issues on removal natural vegetation in riparian areas as verified during the field visit. If any issues occurred, investigation will be conducted as per River Reserve Management (Management of River Reserve in Sime Darby Plantation dated April 2014).						

Criterion / Indicator		Assessment Findings	Compliance																				
		No bore well is being use for water supply. The water source for domestic and operational use is from Syarikat Air Darul Aman (SADA)																					
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. <b>- Minor compliance -</b>	No construction of bunds/ weirs and dams has been identified. This has been clarified by the estate personnel during the assessment and verified during the field visit.	Complied																				
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). <b>- Minor compliance -</b>	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																				
<b>Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value</b>																							
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status ( <i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. <b>- Major compliance -</b>	<p>The audit findings have confirmed that there is no new planting (refer 7.3.1 to 7.4.2) affecting present HCV and primary forest.</p> <p>Hence the current HCV assessment of the estates remains valid which titled HCV Assessment Report – Final Report SOU 1, Version 2.0, March 2017. Common wildlife found during the assessment were documented in HCV assessment. Methodology is through site observation, interviews, stakeholders' consultation, and desktop review on available secondary data. Sighted the identification of HCV hotspot as below:</p> <table border="1"> <thead> <tr> <th>Estate</th><th>HCV Area</th><th>Hectare</th><th>HCV Type</th></tr> </thead> <tbody> <tr> <td rowspan="2">Bukit Selarong Estate</td><td>River Reserve (Sg Sedim)</td><td>3.56</td><td rowspan="2">HCV 4</td></tr> <tr> <td>Pond</td><td>2.14</td></tr> <tr> <td rowspan="2">Padang Buloh Estate</td><td>River Reserve (Sg Jerung)</td><td>14.12</td><td rowspan="2">HCV 4</td></tr> <tr> <td>Pond</td><td>0.22</td></tr> <tr> <td>Bukit Hijau Estate</td><td>River Reserve</td><td>5.33</td><td>HCV 4</td></tr> </tbody> </table>	Estate	HCV Area	Hectare	HCV Type	Bukit Selarong Estate	River Reserve (Sg Sedim)	3.56	HCV 4	Pond	2.14	Padang Buloh Estate	River Reserve (Sg Jerung)	14.12	HCV 4	Pond	0.22	Bukit Hijau Estate	River Reserve	5.33	HCV 4	Complied
Estate	HCV Area	Hectare	HCV Type																				
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	Pond	0.22																					
Bukit Hijau Estate	River Reserve	5.33	HCV 4																				

Criterion / Indicator		Assessment Findings	Compliance
		The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas e.g., bund along the stretches of river/straits which passes bordering through the estates had been identified and being monitored.	
<b>4.5.6.2</b>	<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><b>- Major compliance -</b></p>	<p>According to HCV Assessment Final Report SOU 1, Version 2.0, March 2017., there is no RTE at all estates except for reported presence of Birds, mammals, reptiles, insect (least concern category). The management and monitoring plan for HCV areas was established and reviewed annually. It was noted that there were displays of signage made during site visit at area of HCV.</p> <ul style="list-style-type: none"> <li>No fishing, no manuring / no spraying</li> <li>No spraying/ no hunting / no swimming</li> <li>No open burning</li> </ul> <p>The estates had established an HCV action plan for FY2024 such as:</p> <ul style="list-style-type: none"> <li>To keep maintain buffer zone market with white paint.</li> <li>To conduct buffer zone training to all employees especially sprayers, contractors, suppliers, and neighbor informing that encroachment and hunting are not allowed.</li> <li>Monitoring and record of tracking for any wildlife encounter.</li> </ul>	Complied
<b>4.5.6.3</b>	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p><b>- Major compliance -</b></p>	<p>All estates have established HCV Management Plan base on the HCV identified in the report. Reviewed and sighted the implementation of the management plan as follows:</p> <ul style="list-style-type: none"> <li>The estate continuously provided training on HCV and RTE to the</li> </ul>	Complied



Criterion / Indicator		Assessment Findings	Compliance
		<p>workers to ensure the satisfactory understanding. Reviewed the training records conducted on for all estates accordingly.</p> <ul style="list-style-type: none"> <li>The estate conducted monitoring on HCV area on monthly basis. The monitoring focusing on encroachment/ sign of trespassing, wildlife issues/ conflicts/ Sightings, Pollution/ erosion issues and others. Reviewed the HCV area monitoring records dated 02/04/2024. Noted during site visit, the condition of the HCV area was consistent with the reports.</li> <li>The riparian buffer zone was demarcated with white colour at the palm trunks. No evidence of chemical application sighted at the area. Signage on prohibition to conducts activities such as swimming, fishing and chemical applications has been installed at the each identified buffer zone area. Noted during interview with the sample of workers, the understanding on prohibition of activities in the buffer zone area if satisfactory.</li> </ul>	
<b>Criterion 4.5.7: Zero burning practices</b>			
<b>4.5.7.1</b>	<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><b>- Major compliance -</b></p>	<p>SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has established a Group Sustainability &amp; 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</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		during land preparation for replanting.	
<b>4.5.7.2</b>	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. <b>- Major compliance -</b>	Not applicable as no special application is made for areas where risk of disease spread as to date.	Not Applicable
<b>4.5.7.3</b>	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. <b>- Major compliance -</b>	Not applicable as no application for controlled burning is made as to date.	Not Applicable
<b>4.5.7.4</b>	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. <b>- Minor compliance -</b>	Based on replanting program, there is replanting activities currently conducted at Bukit Hijau Estate. While for Bukit Selarong Estate, replanting activities only will start in July 2024. It was confirmed no replanting at Padang Buloh Estate until 2025.  During site visit at replanting activities at Bukit Hijau Estate, it was observed that method of the replanting is felled, chipped and shredded. This is aligned with company's Responsible Agriculture Charter (RAC).	Complied
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Site Management</b>			
<b>4.6.1.1</b>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. <b>- Major compliance -</b>	Standard Operating Procedures (SOPs) for the estates are developed and available. Generally, Sime Darby Plantation has formulated Agricultural reference Manual, Sustainability Plantation Management	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>System and EQMS (Estate Quality Management System) for operation guidance to all their estates. Among critical SOP for as listed below:</p> <ul style="list-style-type: none"> <li>• Health, Safety &amp; Environment Management System (HSEMS) Manual, Doc No. UM/HSE/MS/01, Edition 2021</li> <li>• Safe Harvesting Procedure, Doc. No. UM/HSE/OCP/02, Edition 2021</li> <li>• Personal Protective Equipment (PPE), Doc. No. UM/HSE/OCP/03, Edition 2021</li> <li>• Chemical Safety Management, Doc. No. UM/HSE/OCP/04, Edition 2021</li> <li>• OSH Risk Management Procedure, UM/HSE/SP/01, Edition 2021</li> <li>• Incidents, Accidents and Non-Compliance Management Procedures, Doc. No. UM/HSE/SP/03, Edition 2022</li> </ul> <p>Managing Occupational Safety and Health (Noise Exposure) Regulation 2019 Compliance, Doc. No. UM/HSE/SP/06</p>	
<b>4.6.1.2</b>	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad established Group Sustainability &amp; Quality Policy Statement followed by commitment under SDP Responsible Agriculture Charter (RAC) Rev.:02 on year 2020. The revise charter describes company commitment as sighted in section 3.1 of Protect and conserve biodiversity and ecosystems. Which in subsection 3.1.2, SDPB enhanced on their commitment on managing of erosion by protecting of steep slopes and river reserves within their own operations and promoting restoration programs.</p> <p>Observations and site visit indicated that implementation to minimize and control soil erosion was conducted effectively. These measures included proper stacking of fronds, application of Empty Fruit Bunches</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		(EFB), avoiding blanket spraying, constructing terraces, maintaining roads, and preserving soft vegetation in interlines. Additionally, cover crops were planted both in replanted areas and mature sections of the estates. Management also introduced legume cover crops as a cover crop along certain slope.	
4.6.1.3	A visual identification or reference system shall be established for each field. <b>- Major compliance -</b>	Visual identification has been established for each field and divided into division and blocks. Each block is named by visual identification (field marker) erected for reference. Observed during site visit, field number are marked on the palm and signboards such as P23A.	Complied
<b>Criterion 4.6.2:</b> 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. <b>- Major compliance -</b>	Business planning to ensure long-term economic and financial viability was evident. The annual budgets for the period 2024 to 2028 were sighted. The budget provisions covered activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO/MSPO compliance etc. <ul style="list-style-type: none"><li>The budgets included projections on yield/ha, and total cost of production per MT &amp; per ha. CAPEX - capital expenditure mainly for buildings, furniture and others asset related expenses.</li></ul>	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. <b>- Major compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad established Group Sustainability & Quality Policy Statement followed by commitment under SDP Responsible Agriculture Charter (RAC) Rev.:02 on year 2020. The revise charter describes company commitment as sighted in section 3.1 of Protect and conserve biodiversity and ecosystems. Which in subsection 3.1.2, SDPB enhanced on their commitment on managing of erosion by protecting	Complied

Criterion / Indicator		Assessment Findings						Compliance
		of steep slopes and river reserves within their own operations and promoting restoration programs.						
		Estate	2024	2025	2026	2027	2028	
		Bukit Selarong Estate	279.37	212.07	230.95	251.33	-	
		Padang Buloh Estate	-	239.00	160.00	376.00	564.00	
		Bukit Hijau Estate	178.94	113.36	108.64	-	-	
		These measures included proper stacking of fronds, application of Empty Fruit Bunches (EFB), avoiding blanket spraying, constructing terraces, maintaining roads, and preserving soft vegetation in interlines. Additionally, cover crops were planted both in replanted areas and mature sections of the estates. Management also introduced legume cover crops as a cover crop along certain slope.						
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <b>- Major compliance -</b>	Sighted and verified Business Management Plan, alternatively referred to as the Budget OPEX for 2024 until 2028, included the following particulars for all estates: <ul style="list-style-type: none"><li>Review on the budget provisions covered activities for upkeep, cultivation, harvesting &amp; evacuation, welfare, capital expenditure, administration cost, certifications compliance etc. In addition, the budgets included projections on yield/ha, and total cost of production per MT &amp; per ha.</li></ul> Based on the interviews, estates performance is monitored on monthly and annually basis and well established in P/L report.						Complied
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.	The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented, and reviewed through Monthly Progress Reports,						Complied

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	- Major compliance -	Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report. All the report had been reviewed during the audit for verification. Any variation if significant from the budgeted amount is justified with reasons in the Monthly progress Report and Monthly Accounts Reports.	
<b>Criterion 4.6.3: Transparent and fair price dealing</b>			
<b>4.6.3.1</b>	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	<u>Bukit Selarong Estate</u> Sighted and verified Letter of Offer And Acceptance for Land Preparation for Replanting Oil Palm to Oil Palm at Bukit Selarong Estate for FtX BiXXXXXX EnXXXXXXXX with validity until 31/05/2024. Both parties have signed the agreement accordingly. <u>Padang Buloh Estate</u> Sighted and verified Memorandum of Agreement between Sime Darby Plantation Bhd and TSXX GrXXX EnXXXXXX, with validity until 31/12/2024 for Rental of Heavy Machineries, Ref. No. NTR/038/2022/SOU1/RENTAL. <u>Bukit Hijau Estate</u> Sighted and verified Letter of Offer and Acceptance for Land Preparation for Replanting Oil Palm to Oil Palm at Bukit Hijau Estate for FtX BiXXXXXX EnXXXXXXXX with validity until 31/12/2026. Both parties have signed the agreement accordingly	Complied
<b>4.6.3.2</b>	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	SDPB implemented a pricing mechanism in accordance with the contract agreements with contractors. Upon reviewing the contract agreement, the pricing for job tasks was identified, and payment terms for contract work were clearly outlined.	Complied

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		During stakeholder interview session, there is no concern regarding payment were raised by contractors.	
<b>Criterion 4.6.4: Contractor</b>			
<b>4.6.4.1</b>	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. <b>- Major compliance -</b>	<p><u>Bukit Selarong Estate</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor Zxxxxxxx Binti Mxxxxx, FFB Transporter. Details of the briefing is such as follows:</p> <p>Title: Kick Off Meeting, Bin Repair, Contractor Agreement, PPe Issuance</p> <p>Date: 31/10/2023</p> <p>Venue: Bukit Selarong Estate</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor need to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Vendor Code of Business Conduct (COBC)</li> <li>• The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Padang Buloh Estate</u></p> <p>The estate management has conducted the briefing for MSPO requirement on the contractor Yxx Exxxxxxx (Electrical Repair). Details of the briefing is such as follows:</p> <p>Title: Re-briefing to Contract Workers on Latest SWS Audit Finding, ILO Matters, Wages, Medical Access, Passport Keeping</p> <p>Date: 23/02/2024</p> <p>Venue: Meeting Room, Padang Buloh Estate</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor need to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Vendor Code of Business Conduct (COBC)</li> <li>• The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</li> </ul> <p><u>Bukit Hijau Estate</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 Ex Ixxxxx Sxxxx Enterprise. Details of the briefing is such as follows:</p> <p>Title: Briefing to contractor (RMSPO/ILO/Safety/Contract Employment/Grievance Channel/physical and sexual harassment/VIP/COBC)</p> <p>Date: 11/01/2024</p> <p>Venue: Bukit Hijau Meeting Room</p> <p>Verify the attendance list, photos and training materials for the training is available as per audit.</p> <p>The contractor needs to follow MSPO guideline in accordance with the Sime Darby Plantation Berhad. In addition, contract has specified the following revised requirement among others such as:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Vendor Code of Business Conduct (COBC)</li> <li>• The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</li> </ul>	
<b>4.6.4.2</b>	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p><b>- Major compliance -</b></p>	<p><u>Bukit Selarong Estate</u></p> <p>Contract agreement is available as per sample in Bukit Selarong Estate is such as following:</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>1. Zxxxxxxxx Binti Mxxxxx (Transportation of FFB) dated 01/01/2024 valid until 31/03/2024. Sighted the Letter of Extension for the contractor starting from 01/04/2024 until 31/12/2024.</p> <p>2. Txxx Gxxxx Enterprise (Machinery Rental) dated 01/01/2022 until 31/12/2024.</p> <p><u>Padang Buloh Estate</u></p> <p>Contract agreement is available as per sample in Padang Buloh estate is such as following:</p> <p>1. Yxx Exxxxxxxx (Electrical Repair) dated 01/01/2024 valid until 31/03/2024.</p> <p>2. Txxx Gxxxx Enterprise (Rental Machineries) dated 01/01/2024 valid until 31/03/2024.</p> <p><u>Bukit Hijau Estate</u></p> <p>Agreed contracts available as per sample in, Ex Ixxxxx Sxxxx Enterprise (EFB Transport &amp; Application) commencing 02/03/2024 to 31/12/2024.</p>	
<b>4.6.4.3</b>	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p><b>- Minor compliance -</b></p>	<p><u>All sample estate</u></p> <p>All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.</p>	Complied
<b>4.6.4.4</b>	<p>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.</p> <p><b>- Major compliance -</b></p>	<p><u>All sample estate</u></p> <p>All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.7 Principle 7: Development of new planting</b>			
<b>Criterion 4.7.1:</b> High biodiversity value			
<b>4.7.1.1</b>	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. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>4.7.1.2</b>	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>Criterion 4.7.2:</b> Peat Land			
<b>4.7.2.1</b>	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>Criterion 4.7.3:</b> Social and Environmental Impact Assessment (SEIA)			

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.3.1</b>	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>4.7.3.2</b>	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. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>4.7.3.3</b>	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>4.7.3.4</b>	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. <b>- Minor compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>Criterion 4.7.4: Soil and topographic information</b>			
<b>4.7.4.1</b>	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.4.2</b>	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>Criterion 4.7.5:</b> Planting on steep terrain, marginal and fragile soils			
<b>4.7.5.1</b>	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>4.7.5.2</b>	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. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>4.7.5.3</b>	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. <b>- Major compliance -</b>	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
<b>Criterion 4.7.6:</b> Customary land			
<b>4.7.6.1</b>	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.	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	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 -	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	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 -	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.6.8</b>	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development.	There is no development of new planting at estate. Hence, this indicator is not applicable.	Not applicable

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

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



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Criterion / Indicator		Assessment Findings	Compliance
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. <b>- Major compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented internal audit procedure as per Internal Audit Procedure with Document number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024. According to this procedure, internal audits are scheduled to occur annually. It has been confirmed that the mill has adhered to this requirement by conducting internal audits on a yearly basis. MSPO Internal Audit was conducted on 07/03/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. <b>- Major compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has established internal audit procedures as per Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 04; Document Date: April 2024 MSPO Internal Audit was conducted on 07/03/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification. During the assessment, the internal audit team raised 13 Major and 0 Minor Non-Conformities in regard to MSPO Standard. The root cause, correction, corrective action plan and status was available and documented in the document of Sustainability Certification Online Tracking System (SCOTS).	Complied
4.1.2.3	Reports shall be made available to the management for their review. <b>- Major compliance -</b>	The internal audit findings were duly recorded and presented for management review. Estate promptly addressed all findings within the designated timeframe, serving as tangible proof of their responsiveness. The MSPO Internal Audit was conducted on 07/03/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for management review.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.1.3 – Management Review</b>			
<b>4.1.3.1</b>	<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><b>- Major compliance -</b></p>	<p>The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by Estate within the acceptable timeframe. Report details as below. MSPO Internal Audit was conducted on 07/03/2024 by Sustainability Compliance Unit, Group Sustainability Department. The Internal Audit Report was available for verification.</p> <p>SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has established SOP for Management Review documented in Standard Operation Manual, Sub-Section 5.6, dated: 25/05/2015. Based on the SOP established, the frequency for management review needs to be carried out at least once a year. – Management Review Meeting conducted on 13/04/2024 at Sungai Dingin POM Meeting Room. The agenda discussed during the meeting as follows:</p> <ol style="list-style-type: none"> <li>1. Introduction by Chairman</li> <li>2. Results of internal audits covering RSPO MSPO</li> <li>3. Customer feedbacks</li> <li>4. Process performance and product conformity</li> <li>5. Status of preventive and corrective action</li> <li>6. Follow up action from previous Management Review</li> <li>7. Changes that could affect the management system</li> <li>8. Recommendation for improvement</li> <li>9. Complaints and grievances</li> <li>10. Improvement of the effectiveness of the management system and process</li> </ol>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		11. Resource needs	
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - <b>Major compliance</b> -	The continuous improvement plan has been integrated into various management plans, including the social management plan, pollution prevention plan, waste management plan, OSH plan, water management plan, and others. This plan comprises identified issues along with corresponding action plans to tackle each concern. The implementation of these action plans was subsequently verified during the assessment process.	Complied
<b>4.1.4.2</b>	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - <b>Major compliance</b> -	The mill management has implemented new technique for daily attendance record which is Automation Attendance Application System. This system allowsE the workers to scan using the provided QR code for attendance.	Complied
<b>4.2 Principle 2: Transparency</b>			
<b>Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements</b>			
<b>4.2.1.1</b>	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. - <b>Major compliance</b> -	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad (SDPB) has implemented a Communication Procedure for both Internal and External Stakeholders. This information is presented in both English and Malay languages and is made accessible to stakeholders through notice boards at the mill The dissemination of information is carried out to both internal and external parties through Townhall Session or External Stakeholders' Meeting. Latest external stakeholder meeting conducted was on 18/04/2024 at Meeting Room Sungai Dingin POM.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.2.1.2</b>	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. - <b>Major compliance</b> -	It was noted that management documents related to sustainability available at mill during the on-site audit upon request including sustainability policies, procedures, social and environmental assessments as well as management action plans etc. Furthermore, global documents accessible via company's website  On the other hand, confidential documents such as financial and personal records, must not be disclosed publicly. Mill Manager holds the responsibility for managing all communication and requests for documentation that may be made available to the public or stakeholders.	Complied
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
<b>4.2.2.1</b>	Procedures shall be established for consultation and communication with the relevant stakeholders. - <b>Major compliance</b> -	The management have established a document regarding to Communication to Internal and External Stakeholder under Sustainability Plantation Management System (SPMS) under Appendix 5 Flowchart and Procedure on handling social issues dated 01/11/2008. This document has elaborated the standard procedure under Mill Quality Management System (MQMS); Standard Operation Manual (SOM) under Sub section 5.5 procedure for internal and external communication dated 1/11/2008 for estate.	Complied
<b>4.2.2.2</b>	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - <b>Minor compliance</b> -	The mill management has appointed the Assistant II, Mrs. Nurul Diana Afkiah Binti Khairi as the responsible person for the social issues. The appointment letter dated 01/01/2024 approved by mill manager, Mr. Nordin Bin Mad Hashim is available as per audit.	Complied
<b>4.2.2.3</b>	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.	The POM has established the list of Stakeholders and documented in the List of Stakeholders (FY 2024) updated on 21/05/2024. The stakeholders were categorized as Vendors/Suppliers, Local	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- <b>Major compliance</b> -	<p>Community and Other Interested Parties (Government Agencies, School, Hospitals, Balai Polis, OCP etc.) and FFB Supply Chain. Consultation and communication were conducted through written reports and meetings.</p> <p>Any communication, requests, or grievances from external stakeholders were recorded in the visit logbook, stakeholders' minutes meetings, the Suara Kami Platform, and the Whistleblowing Channel. A Stakeholders Meeting was held on 18/04/2024. The minutes of the "Minit Mesyuarat di antara Pihak Pengurusan Kilang Kelapa Sawit Sungai Dingin dan Pihak Berkepentingan (Stakeholder Meeting)" are available as per the audit.</p>	
<b>Criterion 4.2.3 – Traceability</b>			
<b>4.2.3.1</b>	<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>- <b>Major compliance</b> -</p>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has established SOP for traceability and documented in Sime Darby Plantation, Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS. The objective of the procedure is to provide guideline for mill to establish and ensure effective implementation on sustainable supply chain and traceability of certified sustainable materials (FFB).	Complied
<b>4.2.3.2</b>	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- <b>Major compliance</b> -</p>	<p>The procedure requires validation of certificate of supplying estate and identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System. Reviewed the records of sample FFB received as following:</p> <p>a. Supplier: Somme Estate</p> <p>b. Product ID: BTS (FFB)</p>	Complied

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		c. Nett weight: 10,570 kg d. Delivery date: 28/05/2024 e. Weighbridge ticket no.: 295527 f. D.O. no.: 2563			
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. <b>- Minor compliance -</b>	The Mill Manager has appointed the Assistant Mill Manager; Ms. NXXXXX DXXXX AXXXX as Person Responsible for SCCS as per letter of Appointment as RSPO /MSPO/SCCS Representative; Date: 01/01/2024. PIC responsibility includes the following: - Assisting implementation of Supply Chain Certification System - Other related issues on SCCS	Complied		
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. <b>- Major compliance -</b>	Records of storage, sales, delivery and transportation of CPO & PK maintained based on the documented procedure for traceability i.e. Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated 12/01/2024 with reference document no. SDP/GSD/2024-01/SCCS. The procedure requires validation of certificate of supplying estates.  The procedure had identified critical control points to prevent contamination of non-certified FFB. The current traceability system is Sime Weigh System.  The mill maintains the records of CPO/PK storage and recorded in the Daily Production Summary Report.  For CPO and PK dispatch, the mill maintains records in Oil Dispatch Summary form. No MSPO certified products were sold since last audit. Sample of dispatch notes as table above. <table><tr><td>CPO Buyer</td><td>PK Buyer</td></tr></table>	CPO Buyer	PK Buyer	Complied
CPO Buyer	PK Buyer				

Criterion / Indicator		Assessment Findings		Compliance
		Customer: SIXX DAXXX OIX KLXXX REXXXXXX Sdn Bhd Despatch Ticket: 159490 Date: 27/02/2024 Nett Weight: 40,210 kg Procedure No: 173553 Contract No.: S/PSD/2403/CPO0011	Customer: SDX CAXXX ISXXXX KXX Sdn Bhd Despatch Ticket: 029458 Date: 01/02/2024 Nett Weight: 46,880 kg P.O No: 067317 Contract No.: S/PSD/2401/PKL0036	
<b>4.3 Principle 3: Compliance to legal requirements</b>				
<b>Criterion 4.3.1 – Regulatory requirements</b>				
<b>4.3.1.1</b>	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. <b>- Major compliance -</b>	<p>The management has established a mechanism to ensure compliance with legal and other requirements documented in MQMS (Mill Quality Management System) under the Standard Operation Manual distributed to all operating units under SOU1. 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. Refer to SD Guthrie Legal and Other Requirement (LORR).</p> <p>The management complies with all the applicable local, state, national, and ratified international laws and regulations. Among the Permits and License sampled were;</p> <ol style="list-style-type: none"> <li>DOE Compliance Schedule; License Number: 003648; Reference Number: AS(B)K31/152/000/010; License Validity Period: 01/07/2023 – 30/06/2024; Effluent Discharge Method: discharged through Water Way.</li> </ol>		Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>2. MPOB License; License Number: 530978004000; Allowed Processing Capacity: 380,000 Mt/year; License Validity Period: 01/07/2024 – 30/06/2025.</p> <p>3. Energy Commission – Private Installation License; License Number: 2023/01487; Installation capacity: 4,920 kilowatt; License valid for 1 years from 29/07/2023 until 28/07/2024.</p> <p>4. Jabatan Tenaga Kerja Semenanjung Malaysia; Serial No:PP3/34/1069; Employee Wage Deduction (electricity, water &amp; NUPW/MSU membership fee dated: 23/07/2017</p> <p>5. Air compressor; Serial No:PMT-KD/23 51051; Reg No: KD PMT 685; validity date till 05/07/2024.</p> <p>6. Control Item Permit (Diesel) : #PBKB/2023B/K-000067 Diesel non-subsidy 18,500 liter valid till 30/05/2026</p> <p>7. Competence person #ST(UBT)L/KDH/00040 to NRIC 920211-XX-XXXX valid till 19/11/2024.</p>	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p><b>- Major compliance -</b></p>	<p>Documented Procedures have been established and implemented; Doc No: Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All legal requirements were documented in the Legal and Other Requirement Register available at the estates. The register is reviewed regularly and updated as and when there are new or amended legal requirements that are applicable to the estate operations.</p>	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><b>- Major compliance -</b></p>	<p>Documented procedures have been established and implemented; refer to Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. All legal requirements were</p>	Complied



Criterion / Indicator		Assessment Findings	Compliance
		<p>documented in the Legal and Other Requirement Register. Compliance with each applicable law and regulation is monitored by the mill. The legal register at the mill was reviewed/updated on a yearly basis / as and when needed for new updates/licenses. Sighted the document 'Summary of Compliance' available at the mill undersigned by the Top Management. The document lists the latest applicable laws and amendments, revision dates, and acknowledgment by the management. The latest review was conducted on 02/04/2024.</p> <p>All the legal and other requirements were registered accordingly and documented in the legal requirement register including new updates for Occupational Safety &amp; Health (Amendment) Act 2022.</p>	
<b>4.3.1.4</b>	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p><b>- Minor compliance -</b></p>	<p>A tracking system is available to identify changes in the relevant regulations through head office, and website information, and the information is communicated from the Group Head Office.</p> <p>On the site verification, interviews with office personnel, and records indicate that the system is appropriate to the operations. The tracking system for any changes in the law is well implemented. The mill management has appointed the Assistant Engineer on 01/01/2024 as the PIC to monitor any changes on the LORR and update the register as and when necessary, as stated in the job functions as RSPO/MSPO/SCCS Representative undersigned by the Mill Manager.</p>	Complied
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	<p>The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users.</p>	<p>Sungai Dingin POM located on a land under the Lot No. 3xx with the land title still stated the name of Kumpulan Jerai Sdn Bhd. The changing of name and land title condition is still in process.</p>	Complied

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	- Major 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 -	Verified the copy of the land title Lot 3xx for Sungai Dingin POM of ownership by Sungai Dingin Estate. Noticed a letter from Kedah Zone Office dated 14/04/2022 pertaining the change of ownership of the mentioned Land title. Verified that the process of changing the name and conditions of land title is still ongoing.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The mill area is within the area of Sungai Dingin Estate's land title. The permanent fence had been constructed to demarcate the vicinity of the mill operations area.	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 -	From the record of communication not sighted any dispute or legal acquisition of land. There is no land dispute in the SOU 1 at the time of audit. The land belongs to SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad and land ownership documents verified.	Not Applicable
<b>Criterion 4.3.3 – Customary rights</b>			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	Not Applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
<b>4.3.3.3</b>	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. <b>- Major compliance -</b>	As at time of audit, there was no evidence to show that any land was encumbered by customary rights or land disputes.	Not Applicable
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. <b>- Minor compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has conducted the assessment to determined social impact from the POM and documented in the Social Impact Assessment Report (SIA) Report SOU 1 Sungai Dingin dated 23/02/2015 – 05/03/2024. Based on the assessment conducted, the operation unit has established management plan on Social Impact Assessment in the document of Management Plan on Social Impact Assessment dated on 13/05/2024 which also addressing issue during various avenues such as social dialogue session, stakeholder meeting, OSH meeting, trade union meeting, complaint book and etc.	Complied
<b>Criterion 4.4.2: Complaints and grievances</b>			
<b>4.4.2.1</b>	A system for dealing with complaints and grievances shall be established and documented. <b>- Major compliance -</b>	SD Guthrie Berhad formerly known as Sime Darby Plantation Berhad has implemented the Complaint Book (Internal), Complaint/Feedback Form (External), and Communication Book (Internal & External) to document communications and complaints. The majority of complaints from internal stakeholders, primarily workers, were related to housing repairs (submitted through OPP Platform), which, according to records, were promptly addressed and resolved by estate management. Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers of the outcome and case will be considered closed if the workers ae still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour.</p>	
<b>4.4.2.2</b>	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p><b>- Major compliance -</b></p>	<p>Most of complaints made by internal stakeholders among workers were related to the housing repair (OPP) which based on the records were acted and resolved immediately by the Estate management. For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblowing platform or can direct file in the complaint book.</p> <p>Sighted the SOP of Grievance Response (Version 2.0, date approved on 18/07/2022). The assignment of cases was categorises based on the criteria and each of the criteria were divided into its own timeframe. Referring to clause 4.2 "For cases that have completed investigation, operators will be given 14 days to inform the workers</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>of the outcome and case will be considered closed if the workers are still not reachable by the end of the duration".</p> <p>Other than that, complainant can use the Suara Kami platform which is applicable for internal and external stakeholders. Sighted the SOP of Suara Kami Helpline (Version 1, date approved on 15/04/2020). Based on the SOP, all concerned are assigned a category and to be address within the guided timeframe of the assigned category; 14 working days for Forced Labour, 4 working days For Urgent Non-Forced Labour and 14 working days for Non-Urgent Non-Forced Labour</p> <p>Verify there is no complaint received at Suara Kami for Sungai Dingin mill. Complaints received at OPP were resolved, agree by both party and in within stipulated timeframe</p>	
<b>4.4.2.3</b>	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p><b>- Minor compliance -</b></p>	<p>Most of complaints made by internal stakeholders among employees were related to the housing repair (OPP) which based on the records were taken action and resolved immediately by the POM management. Interview conducted with the workers shows that any complaint was made by them was resolved by the management in accepted timeframe. Sighted the QR code for the OPP Platform is publicly available at each of the living quarters.</p> <p>For Complaint/Feedback Form by external stakeholders, action taken by the management was acknowledged by the complainant to be resolved within agreed time frame. The external stakeholder can file their complain through the Suara Kami platform, Whistleblower platform or can direct file in the complaint book. The hotline number and QR Code for Suara Kami is available at mill areas such as at office area, operation area and living quarters.</p>	Complied

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<b>4.4.2.4</b>	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - <b>Minor compliance</b> -	The awareness on surrounding communities for complaints or suggestion have been given during stakeholder meeting dated 18/04/2024 at Sungai Dingin POM. The meeting was attended by 25 people included village head, school representative, OCP supplier, contractor and others. Awareness of complaint and grievance training was conducted for the employees of Sungai Dingin POM was made on 24/01/2024.	Complied
<b>4.4.2.5</b>	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - <b>Major compliance</b> -	Record review found that previous complaints and requests for the past 24 months were still available.	Complied
<b>Criterion 4.4.3: Commitment to contribute to local sustainable development</b>			
<b>4.4.3.1</b>	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. - <b>Minor compliance</b> -	For contribution to local development, the POM management has conducted Family Day activity. The activity was conducted on 23/01/2024 and it involve all management, staffs, workers and their family in Sungai Dingin POM that is located at Lubok Jong Sedim, Kulim, Kedah.	Complied
<b>Criterion 4.4.4: Employees safety and health</b>			
<b>4.4.4.1</b>	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. - <b>Major compliance</b> -	The management have established the Group Policy on Health, Safety & Environment (HSE) Policy Statement signed by the CEO on 01/06/2020. The policy has been communicated to the workers through induction training for new workers, morning briefing and displayed at various notice boards within the mill. The GSM team is also committed in establishing various working standards through procedures or pictorial method to improve safe	Complied

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		<p>working condition.</p> <p>Sungai Dingin POM has established 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 and Health monitoring.</p>	
<b>4.4.4.2</b>	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> <li>a) A safety and health policy, which is communicated and implemented.</li> <li>b) The risk of all operations shall be assessed and documented.</li> <li>c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> <li>i. All employees involved are adequately trained on safe working practices;</li> <li>ii. All precautions attached to products should be properly observed and applied;</li> </ul> </li> <li>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).</li> <li>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</li> </ul>	<p>The occupational safety and health plan cover the following;</p> <ul style="list-style-type: none"> <li>a) The management have established the Health, Safety &amp; Environment (HSE) Policy Statement signed by the CEO on 01/06/2020. 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. The policy has been briefed during Monday Morning Briefing to all workers latest recorded was on 27/05/2024.</li> <li>b) HIRARC was available for all operations within the Mill to identify the hazards, assess and recommended control measures to minimize the risks. Among the HIRARC sampled were Weighbridge, Ramp, Sterilization, Threshing Station and Pressing. HIRARCs have been recently reviewed on 08/05/2024 involved Press Station, Fruit handling Station &amp; Effluent Treatment.</li> </ul> <p>During the site visit to the EFB station, the shovel in operation was not equipped with a side mirror and the break &amp; reversing light was not functioning. Therefore, Minor NC is raised.</p> <p>Chemical Health Risk Assessment (CHRA) was conducted in compliance with Occupational Safety and Health (USECHH) regulation 2000 on June 2023 by DOSH Registered Assessor, XXXXXXXX XXXXXX (HQ/22/ASS/00/00059) with the CHRA</p>	Minor Non-compliance

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<p>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.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept ant the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p><b>- Major compliance -</b></p>	<p>Report available for verification. The CHRA Report (Report Ref Number: HQ/22/ASS/00/00059-2023/49) was available for verification.</p> <p>Baseline Chemical Exposure Monitoring (Ref: HQ/17/JHI/00/00012) conducted on 02/04/2004 resulted that there is no worker identified under the category of the Above Permissible Exposure Limit even under the Above 105 And Below 100% of the permissible exposure limit. Therefore, no medical surveillance is required in Sungai Dingin POM.</p> <p>Noise Risk Assessment was conducted by XXXXXX XX Sdn Bhd on 20/06/2023 for Sungai Dingin POM, the NRA Report (Ref. No: HQ/09/PEB/00/67-2020/014) was available for verification. Reported that 3 workers were Hearing Impairment and 13 workers was Hearing Loss. It was confirmed later that during medical check up that all affected workers were categorized as Non-Occupational Hearing Loss and required to comply with PPE requirements and annual audiometric test.</p> <p>Audiometric Testing was conducted for all workers exposed to excessive noise in the mill on 07 &amp; 04/08/2023. A total of 12 workers were examined and the results available for verification.</p> <p>c) The mill has established a training and awareness program for employees exposed to chemicals used at the palm oil mill to ensure continuous awareness to the employees. The training was conducted by the Manager, Asst. Manager and representative form the chemical suppliers to the supervisors and operators;</p> <ul style="list-style-type: none"> <li>• Water Treatment Plant Training – 26/02/2024</li> <li>• SOP Laboratory &amp; Chemical Sample Training – 21/02/2024</li> </ul>	



Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>PPE Training – 24/01/2024</li> </ul> <p>The interview with the storekeeper &amp; water treatment plant attendant found that they were able to demonstrate good awareness and knowledge of the chemical handling procedure.</p> <p>d) The mill has provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC and Pictorial Safety Standard (PSS) Palm Oil Mill dated 17/03/2008. Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation;</p> <ul style="list-style-type: none"> <li>Employee : Prabu</li> <li>Date of issue: 22/05/2024</li> <li>Items: Safety Vest, Safety helmet, Ear Plug,</li> </ul> <p>The site visit to the FFB Ramp, Sterilizer station, Press station, Engine Room, Kernel Station, Workshop, Chemical store, and CPO Dispatch station revealed that the SOP on PPE were effectively implemented.</p> <p>e) Procedures of chemical handling is presented in several documents, such as Sime Darby Plantation, Chemical Safety Management; Document No. SD/SDP/PSQM (ESH)/202-OH4; dated 26/02/2015.</p> <p>The site visit to the chemical store found that the chemical store was maintained in accordance with OSH Regulations 1997 &amp; 2000. The interview with the storekeeper found that the storekeeper can demonstrate good awareness and knowledge of SOP for handling chemicals.</p>	

Criterion / Indicator		Assessment Findings	Compliance						
		<p>f) The Mill Manager was appointed to be the Chairman of OSH Committee at the Mill as stated in the appointment letter dated 01/01/2023 undersigned by the CEO (Northern). Estate management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>g) The Mill Management conducted regular OSH committee meetings on quarterly basis and when necessary due to accidents that occur. In the meeting, discussed issue on employees' safety, health and welfare such as mill safety and health achievement report, mill security, safety compliance by contractors, workplace inspection, legal compliance, safety and health training. Sighted the latest OSH Meeting Minutes dated 18/03/2024 and 28/12/2023 available for verification.</p> <p>h) Accident and emergency procedures are available in the ESH Management System Manual; Emergency Preparedness &amp; Response Guidelines and Procedures; Doc No: SD/SDP/SQM (ESH)/001-2-6; Revision: 0; Date 01/07/2012.The mill has established Emergency Response Team lead by the Mill Engineer. The safety briefing was conducted by PIC Safety prior opening meeting.</p> <p>i) The management had sent the employee for First Aider training on 7-8/09/2023 conducted by The Bulan Sabit Merah Melaka. The participant include Field Supervisor, Mandore and Worker;</p> <table><tr><td>Trained First Aiders</td><td>Certificate Validity</td></tr><tr><td>Medical Asst</td><td>Oct 2025</td></tr><tr><td>General Worker</td><td>Oct 2025</td></tr></table>	Trained First Aiders	Certificate Validity	Medical Asst	Oct 2025	General Worker	Oct 2025	
Trained First Aiders	Certificate Validity								
Medical Asst	Oct 2025								
General Worker	Oct 2025								

Criterion / Indicator		Assessment Findings		Compliance								
		<table><tr><td>Mandore Operation</td><td>Oct 2025</td></tr><tr><td>Boilerman</td><td>Oct 2025</td></tr><tr><td>Wireman</td><td>Oct 2025</td></tr><tr><td>Workshop Operator</td><td>Oct 2025</td></tr></table> <p>Training Awareness of First Aid conducted on 24/01/2024.</p> <p>j) Accident records are recorded and maintained in the mill and discussed during the quarterly held JKKP Meetings. There was 1 reported accidents for the year 2024 in the workplace sterilizer. The accident investigation report was available for verification. The JKKP6 forms have been submitted to DOSH accordingly and were available for verification. Sighted the JKKP 8 form submission to JKKP for the year 2023 on 29/01/2024.</p>	Mandore Operation	Oct 2025	Boilerman	Oct 2025	Wireman	Oct 2025	Workshop Operator	Oct 2025		
Mandore Operation	Oct 2025											
Boilerman	Oct 2025											
Wireman	Oct 2025											
Workshop Operator	Oct 2025											
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 good social practices regarding human rights in respect of industrial harmony has been embedded in SDPB’s established policy of “Group Sustainability &amp; Quality Policy Statement” which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019.</p> <p>The POM management has conducted briefing of policy on 22/01/2024. Sighted the photos and attendance list is available as per audit.</p>		Complied								
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>Records of employments and interview conducted on-site with sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. This verified as per interview with gender committee and workers representatives</p>		Complied								

Criterion / Indicator		Assessment Findings	Compliance
		and during stakeholders' consultations confirms there is no discriminatory practices occurs in the Sungai Dingin POM.	
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><b>- Major compliance -</b></p>	<p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay, and conditions are in line with the mandatory Minimum Wage Order 2022 enforced by the government. Sample of the wages received by the workers is such as follow:</p> <ul style="list-style-type: none"> <li>Employee Number: 0000161xxx</li> <li>February: RM 2,824.22</li> <li>March: RM 32,457.39</li> <li>April: RM 2,686.68</li> </ul> <ul style="list-style-type: none"> <li>Employee Number: 0000xxx353</li> <li>February: RM 2,628.26</li> <li>March: RM 2,412.65</li> <li>April: RM 2,538.01</li> </ul> <ul style="list-style-type: none"> <li>Employee Number: 0000176XXX</li> <li>February: RM 2,876.31</li> <li>March: RM 2,861.78</li> <li>April: RM 2,608.96</li> </ul> <ul style="list-style-type: none"> <li>Employee Number: 0000176xxx</li> <li>February: RM 2,846.24</li> </ul>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> <li>• March: RM 2,983.90</li> <li>• April: RM 2,538.01</li> <li>• Employee Number: 0000182xxx</li> <li>• February: RM 2,700.37</li> <li>• March: RM 3,084.72</li> <li>• April: RM 2,550</li> <li>• Employee Number: 0000xxx994</li> <li>• February: RM 2,760.06</li> <li>• March: RM 3,044.95</li> <li>• April: RM 2,595.07</li> </ul>	
<b>4.4.5.4</b>	<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><b>- Minor compliance -</b></p>	<p>The estate kept records of contractor's workers agreement (Sxxxx Trxxx Exxxxxxxxxx (M) Sdn Bhd – Maintenance Work). Attendance and pay slips for sample workers is available and in compliance as per stated in the Minimum Wages Order. Sample workers is such as follows:</p> <ol style="list-style-type: none"> <li>1. Axxxxxx Ax Sxxx</li> <li>2. Mxxxxxxx Axxx Sxxxxx</li> <li>3. Mxxxx Md Sxxxx</li> </ol>	Complied
<b>4.4.5.5</b>	<p>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.</p>	<p>The established records of Employee Masterlist which available as a database in computerized SEMUA System able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
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 shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>Copies of fair contracts that have been signed by both employee and employer were provided to each employee. Verify from the interview with the workers, the estate has given their copy of contract agreement with them, and they are aware and understand the content of their contract agreement. Sample as follow:</p> <ol style="list-style-type: none"> <li>1. Employee Number: 0000161xxx</li> <li>2. Employee Number: 0000xxx353</li> <li>3. Employee Number: 0000176XXX</li> <li>4. Employee Number: 0000176xxx</li> <li>5. Employee Number: 0000182xxx</li> <li>6. Employee Number: 0000xxx994</li> </ol>	Complied
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers.</p> <p>- Major compliance -</p>	<p>Attendance (out-turn) and work hours (normal time &amp; overtime) recording system established in both manual and computerized punch card system which makes working hours and overtime transparent for both employees and employer. The monitoring of time recording system was monitor through the system of Upstream Automation – Clock in/Out Report. Sighted the report of Mill Daily Attendance Report for April 2024 is available as per audit.</p>	Complied
4.4.5.8	<p>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.</p> <p>- Major compliance -</p>	<p>Interview with the workers, verify that they are all aware with the working hour and break in the mill. Attendance (out-turn) and work hours (normal time &amp; overtime) recording system established in both manual and computerized punch card system which makes working hours and overtime transparent for both employees and employer. The mill has also conducted a refresher training to all workers regarding the working hours and overtime. Sighted the training</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		record of "PPE, ILO, Medical Access, OPP, Payslip, Social Dialog, SOP Keluar Masuk" on 24/01/2024 at Sg. Dingin Meeting Room.	
<b>4.4.5.9</b>	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - <b>Major compliance</b> -	Interview with the workers, verify that they are all aware with the working hour and break in the mill and know how to calculate their wages and overtime payment. Wages and overtimes were paid based on the Punch Card System and it was recorded in the individual card. Hours of overtime is clearly recorded in the payment slips and payment of overtime was paid according to the Employment Act. Sighted the Mill Daily Attendance Report for April 2024 shows the amount overtime for each worker as per audit.	Complied
<b>4.4.5.10</b>	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. - <b>Minor compliance</b> -	The management has contributed 10kg of rice once every 2 months for all their workers. Apart from that, all the workers are provided with free medical facilities. In additional, all the workers are entitled with the phone allowance of RM5 for every month for (foreigner and local workers). Free housing facilities were provided to all the workers and their families.	Complied
<b>4.4.5.11</b>	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - <b>Major compliance</b> -	All workers are provided with free housing facilities that included basic amenities such as clean water, community hall, sport facilities, etc. were provided to the workers. Electricity which is obtained from the national grid. The housing condition was in accordance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by Assistant Manager were done to ensure cleanliness of the housing. Verify the living quarters is in good and satisfactory condition. Interview with the workers verify that they are aware on how to make complaint regarding house amenities and facilities using the OPP platform. Sighted the on-going repair for perimeter drainage on unit 32E, 32B, and 34B.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.4.5.12</b>	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - <b>Major compliance</b> -	The management have already established the Sexual Harassment Policy under Human Rights Charter revised 2020. The training was conducted on 22/01/2024 at Sungai Dingin POM Meeting Room. The management has also established Term of Reference for Gender Representatives and Gender Committees on March 2021. The meeting was conducted minimum every 3 months based on the Gender Committee Guidelines, Version 2.0 dated January 2024. The Gender meeting in Sungai Dingin POM was conducted on 24/04/2024. Verify from the interview with the gender committee representative and females' workers, verify there is no issues of sexual harassment have been and confirmed.	Complied
<b>4.4.5.13</b>	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. - <b>Major compliance</b> -	Policy to respect the rights of all employees has been embedded in SDPB established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. During interview with the workers, verify the worker were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives. Union Meeting sighted in Sungai Dingin POM dated 22/03/2024 and Social Dialogue was conducted on 16/01/2024. Stakeholder consultation with NUPW representative confirms there is no issues reported to them	Complied
<b>4.4.5.14</b>	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. - <b>Major compliance</b> -	Policy to protect children and young person has been embedded in SDPB's established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. Based on the interview, sight inspection and sighted records of worker's database,	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		there is no young person below 18 years old were employed within all operating units within SOU 1.	
<b>Criterion 4.4.6:</b> Training and competency			
<b>4.4.6.1</b>	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p><b>- Major compliance -</b></p>	<p>Sungai Dingin POM have established a training program for all workers based on the training need analysis conducted on a yearly basis.</p> <p>Sighted the training matrix, training plan for the year 2024. Records of trainings were maintained by the estates as below;</p> <ul style="list-style-type: none"> <li>▪ PPE, First Aid &amp; Safety Training – 24/01/2024</li> <li>▪ Hearing Conversation Program – 03/02/2024</li> <li>▪ SOP (Press Station &amp; USB) Training- 07/02/2024</li> <li>▪ SOP (Kernel) Training – 07/02/2024</li> <li>▪ SOP For Sterilizer &amp; Fruit handling – 07/02/2024</li> <li>▪ SOP (Oil Room) Training – 07/02/2024</li> <li>▪ SOP (Triple &amp; Thresher Station) Training 07/02/2024</li> <li>▪ SOP (Laboratory &amp; Sample) Training – 21/02/2024</li> <li>▪ SOP (Ramp) Training – 22/02/2024</li> <li>▪ Water Treatment Training – 26/02/2024</li> <li>▪ SOP (ETP) Training – 27/02/2024</li> <li>▪ CPO &amp; Kernel Dispatch area &amp; Working at Height Training – 26/02/2024</li> <li>▪ Working At Height procedure Training – 01/03/2024</li> <li>▪ TDS &amp; Hardness for Boiler man Training – 01/03/2024</li> <li>▪ Pay Slip Refreshment Training – 17/05/2024.</li> </ul>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Apart of the above training program the management conducts the regular Monday Morning briefing to staffs & workers.	
<b>4.4.6.2</b>	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. <b>- Major compliance -</b>	Sungai Dingin POM has conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type. Sighted the Training Requirement for Strategic Operating Units (Mill – SOU 1) for the year 2021 for verification.	Complied
<b>4.4.6.3</b>	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. <b>- Minor compliance -</b>	A training programme has been developed and available in the Training Requirement for Sungai Dingin POM ESH Activities for 2024. The trainings were sighted to have also included Gender Specific Training and involves staffs, workers and contractors.	Complied
<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>			
<b>Criterion 4.5.1: Environmental Management Plan</b>			
<b>4.5.1.1</b>	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. <b>- Major compliance -</b>	SDPB has set up a Group Sustainability and Quality Statement signed by the Group Managing Director on 02/12/2019, and an Upstream Malaysia Health, Safety, and Environment (HSE) Policy Statement signed by the CEO of Upstream Malaysia on 01/06/2020. These policies aim to: <ol style="list-style-type: none"> <li>1. Protect and improve biodiversity and ecosystems.</li> <li>2. Commit to no deforestation and no new development on peatlands.</li> <li>3. Strengthen resilience against climate change.</li> <li>4. Practice responsible consumption and production.</li> </ol>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		The Environmental Management Plan review confirms objectives, action steps, completion dates, and tracking mechanisms in place. Additionally, implementation of its management plan based on the DOE License # 003648; Validity period: 01/07/2023 – 30/06/2024; the conditions in compliance schedule to control the environmental emissions, discharge and accumulation by Sungai Dingin POM.	
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><b>- Major compliance -</b></p>	<p>The mill established and implemented its management plan based on the DOE License # # 003648; Validity period: 01/07/2023 – 30/06/2024; the conditions in compliance schedule to control the environmental emissions, discharge and accumulation by Sungai Dingin POM via aspect and impacts analysis results.</p> <p>The environmental management plan consists of the following:</p> <ul style="list-style-type: none"> <li>• Pollution prevention plan</li> <li>• Waste management plan</li> <li>• Water management plan</li> <li>• Energy Management plan</li> </ul> <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>	Complied

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Criterion / Indicator		Assessment Findings	Compliance								
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>Review of Sungai Dingin POM environmental aspect impact conducted annually latest dated on 01/01/2024. No changes to the mill operations and activities since last audit. Monitoring implemented as per sample records verified as following:</p> <ul style="list-style-type: none"><li>• DOE license compliance audit as per latest Environmental Compliance Audit Report; DOE Audit Tracking # AS(B)K31/152/000/010 (003648); Audit date: 31/01/2024; Report Received date: 06/03/2024.</li><li>• Boiler stack emission monitoring as per latest report Measurement of Dust Particulates Concentration for Stack Flue Gas at Sungai Dingin POM; Report ref. # L-GP-KC2402CSD-0569</li><li>• POME final discharge sampling certificate of analysis ref. # EP249/2024 for industrial effluent quality; date: 15/04/2024.</li><li>• Scheduled waste inventory dated 01/04/2024; latest disposal date: 18/05/2024 for SW322 and SW409. Previous disposal was on 20/01/2024 for SW305, SW322, SW410, and SW409.</li></ul> <p>Environmental Management Plan dated 31/01/2024 having details of mitigation of the negative impacts. Example as per table below:</p> <table><tr><th>Environmental issues</th><th>Mitigation Measures</th></tr><tr><td>Diesel Usage</td><td>Tracking vehicle activity in order to eliminate unnecessary operation.</td></tr><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 along conveyor transport system</td><td>To install EFB press with new conveyor system</td></tr></table>	Environmental issues	Mitigation Measures	Diesel Usage	Tracking vehicle activity in order to eliminate unnecessary operation.	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 along conveyor transport system	To install EFB press with new conveyor system	Complied
Environmental issues	Mitigation Measures										
Diesel Usage	Tracking vehicle activity in order to eliminate unnecessary operation.										
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 along conveyor transport system	To install EFB press with new conveyor system										

Criterion / Indicator		Assessment Findings		Compliance			
		Black smoke from Boiler	Avoid wet shell increase fibre usage				
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- <b>Minor compliance</b> -</p>	<p>Programs to promote the positive impact has been included in the continual improvement plan as evident in document entitled Energy Management Plan and Waste Management Plan dated 02/01/2024. Objectives, category, types/location, action, frequency, and person in charge were included in the plan for monitoring the progress.</p> <p>Among the plan to promote positive impact as follows:</p> <ul style="list-style-type: none"><li>• To upgrade of Boiler ESP hopper airlock/ash conveyor.</li><li>• To relocate mill entrance road which will separate heavy vehicles and light vehicles to keep road safety accordingly.</li><li>• To install 2MW Shinko Steam Turbine to increase operation system and cost efficiency.</li></ul> <p>Alternatively, mill also established another environment-related program continuously such as:</p> <ul style="list-style-type: none"><li>• Waste 3R programs</li><li>• Energy saving programs</li><li>• Water harvesting programs</li><li>• Preventive maintenance programs</li><li>• General environmental awareness programs</li></ul>		Complied			
4.5.1.5	<p>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.</p> <p>- <b>Major compliance</b> -</p>	<p>Sungai Dingin POM consistently planned and conducted training for workers to raise awareness on environmental issues. This ensures that employees understand the company's policies and work towards achieving environmental objectives. Verified awareness and training conducted as following:</p> <table><tr><td>No</td><td>Description</td><td>Date</td></tr></table>		No	Description	Date	Complied
No	Description	Date					

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Criterion / Indicator		Assessment Findings			Compliance
		1.	Briefing on Environment Policy	22/01/2024	
		2.	SOP at Effluent Treatment Plan Refresher Training	27/02/2024	
		3.	Scheduled waste Refresher Training	11/05/2024	
		4.	HCV Training	06/05/2024	
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>Sungai Dingin POM consistently conduct meeting regards to environment to discuss all environment concerns via Environment Performance Monitoring Committee (EPMC). Verified latest meeting conducted was on 18/03/2024 which attended by 9 staffs and workers. Among issues discussed during the meeting but not limited to:</p> <ul style="list-style-type: none"><li>• Environment Compliance to Legal -Status of report submission to DOE.</li><li>• Monitoring of smoke and stack sampling – result of sampling conducted in February 2024.</li><li>• Scheduled waste management – Latest SW disposal was on 20/10/2024.</li><li>• Domestic waste management – Appointment of NXXX IXXXXX BXXXXXX Enterprise for domestic collection</li><li>• 3<sup>rd</sup> party audit findings and action plan – Conducted by external party dated 31/01/2024 which raised 8 Observations.</li></ul> <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					

Criterion / Indicator		Assessment Findings	Compliance
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within 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 <b>- Major compliance -</b>	Month	Diesel (L/Mt FFB Produced)
		Mac '23	1.02
		Apr '23	0.98
		May '23	1.25
		June '23	0.83
		July '23	0.54
		Aug '23	0.50
		Sept '23	0.47
		Oct '23	0.64
		Nov '23	0.72
		Dec '23	0.42
		Jan '24	0.57
		Feb '24	0.68
		Mar '24	0.68
		Apr '24	0.54
		Sungai Dingin 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:	
4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. <b>- Major compliance -</b>	The estimated direct usage of non-renewable energy for Sungai Dingin POM operations mainly diesel and grid electricity were determined mainly based on forecasted FFB processing tonnage. Estimation also considered the efficiency of mill operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the yearly budgets.	Complied
4.5.2.3	The use of renewable energy should be applied where possible. <b>- Minor compliance -</b>	The fiber and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fiber are delivered to	Complied

Criterion / Indicator		Assessment Findings	Compliance																				
		estates for mulching. Quantity of renewable energy from fiber/shell used in the mill are measured based on ration as following: <ul style="list-style-type: none"><li>Mesocarp fibers consumption: 0.40/FFB mt</li><li>PK shell consumption: 0.066/FFB mt</li></ul>																					
Criterion 4.5.3: Waste management and disposal																							
4.5.3.1	All waste products and sources of pollution shall be identified and documented.  - Major compliance -	<div>All waste and pollution are identified and documented in the Waste Management Plan, dated 28/05/2024. Inside the plan, the mill also maintained records of source identification and type of scheduled waste. The waste generated from the mill operations are as follows:</div> <table><tr><th>Waste</th><th>Item</th><th>Sources</th></tr><tr><td rowspan="3">Scheduled Waste</td><td>Spent lubricants /hydraulic oil</td><td>Workshop activities</td></tr><tr><td>Used batteries/ used rags /empty containers</td><td>Workshop activities</td></tr><tr><td>Used chemical from lab</td><td>Laboratory and boiler station</td></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>Line site/office &amp; mill complex</td></tr><tr><td>Sewage</td><td>Line site/office &amp; 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	Used chemical from lab	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.	Complied
Waste	Item	Sources																					
Scheduled Waste	Spent lubricants /hydraulic oil	Workshop activities																					
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	Sewage	Line site/office & mill complex																					
Industrial Waste	POME	Effluent Treatment Plant																					
	EFB	EFB station.																					



Criterion / Indicator		Assessment Findings	Compliance																						
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><b>- Major compliance -</b></p>	Sungai Dingin POM waste management plan includes the type and action plan for all identified waste categories as following:	Complied																						
		<table><tr><th>Category</th><th>Types</th><th>Action Plan</th></tr><tr><td rowspan="2">Domestic Waste</td><td>Rubbish</td><td>To collect domestic waste three times a week</td></tr><tr><td>Scrap metal</td><td>Annual sales through regional tender</td></tr><tr><td rowspan="2">Industrial Waste</td><td>Scrap Metal</td><td>Annual sales through regional tender</td></tr><tr><td>Used Tyres</td><td>Disposal to interested vendor</td></tr><tr><td rowspan="4">Scheduled Waste</td><td>Used lubricant container</td><td>Maintain inventory for SW storage; E-SWISS &amp; record of disposal to contractor</td></tr><tr><td>Spent Hydraulic Oil (SW 306)</td><td>Collect and record amount of used oil Oil containers shall be labelled</td></tr><tr><td>Rags, Plastic, papers contaminated with scheduled waste (SW410)</td><td>Collect and record amount of container Disposed of items through registered purchaser</td></tr><tr><td>Disposed containers, bag and equipment contaminated with</td><td>Collect and record amount of container Stored and and used for storage of waste oil</td></tr></table>		Category	Types	Action Plan	Domestic Waste	Rubbish	To collect domestic waste three times a week	Scrap metal	Annual sales through regional tender	Industrial Waste	Scrap Metal	Annual sales through regional tender	Used Tyres	Disposal to interested vendor	Scheduled Waste	Used lubricant container	Maintain inventory for SW storage; E-SWISS & record of disposal to contractor	Spent Hydraulic Oil (SW 306)	Collect and record amount of used oil Oil containers shall be labelled	Rags, Plastic, papers contaminated with scheduled waste (SW410)	Collect and record amount of container Disposed of items through registered purchaser	Disposed containers, bag and equipment contaminated with	Collect and record amount of container Stored and and used for storage of waste oil
		Category		Types	Action Plan																				
		Domestic Waste		Rubbish	To collect domestic waste three times a week																				
				Scrap metal	Annual sales through regional tender																				
		Industrial Waste		Scrap Metal	Annual sales through regional tender																				
				Used Tyres	Disposal to interested vendor																				
		Scheduled Waste		Used lubricant container	Maintain inventory for SW storage; E-SWISS & record of disposal to contractor																				
				Spent Hydraulic Oil (SW 306)	Collect and record amount of used oil Oil containers shall be labelled																				
				Rags, Plastic, papers contaminated with scheduled waste (SW410)	Collect and record amount of container Disposed of items through registered purchaser																				
Disposed containers, bag and equipment contaminated with	Collect and record amount of container Stored and and used for storage of waste oil																								

Criterion / Indicator		Assessment Findings			Compliance
			scheduled waste (SW409)		
			Used Batteries, Tyres and Tube	Trade in with interested supplier	
		Clinical Waste	Clinical Waste (SW 404)	Disposal to licensed contractor	
		Recyclable Waste	Empty Pesticide Container	Labelling of re-use of empty chemical container for pre mixing activity	
			Empty Fruit Bunch	Application of FFB for immature seedlings	
		Sewage	Septic Tank – Workers House	Maintenance of Septic Tank regularly	
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><b>- Major compliance -</b></p>	<p>Standard Operating Procedure (SOP) for Scheduled Waste disposal is established and implemented. Details as provided in Waste Management Procedure for Upstream Malaysia, Doc. No. SD/SDP/GSD/HSE/0522/01, dated 2022. The SOP established with objective to ensure proper and safe handling, storage, and disposal of scheduled waste.</p> <p>Verification during site visit has confirmed that schedule waste is labelling according to 3<sup>rd</sup> 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 3<sup>rd</sup> Schedule of Environmental Quality (Scheduled Waste) Regulation 2005:</p> <ul style="list-style-type: none"> <li>• Date of waste generate</li> <li>• Name of waste generator</li> </ul>			Complied

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Criterion / Indicator		Assessment Findings	Compliance						
		<ul style="list-style-type: none"><li>• Address of waste generator</li><li>• Telephone number of waste generator</li><li>• Schedule waste code and warning signage of the schedule waste</li></ul> <p>In addition, the audit team found that inventory of schedule waste from May 2023 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, PXXXXX FXXXX Sdn Bhd. Latest disposal was on 18/0452024 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 322</td><td>0.0250</td></tr><tr><td>SW 409</td><td>0.9000</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 322	0.0250	SW 409	0.9000	
Type of Scheduled Waste	Quantity (mt)								
SW 322	0.0250								
SW 409	0.9000								
4.5.3.4	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p>	<p>Domestic waste generated from workers quarters and mill complex were collected by appointed contractor, NXXX IXXXXX BXXXXXX Enterprise and disposed at Majlis Perbandaran Kulim 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 Malaysia ref SD/SDP/GSD/HSE/0522/01 dated May 2022. The risk of contamination has been minimized through this system.</p>	Complied						

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Criterion / Indicator		Assessment Findings	Compliance
<b>Criterion 4.5.4:</b> Reduction of pollution and emission including greenhouse gas			
<b>4.5.4.1</b>	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - <b>Major compliance</b> -	An assessment of all polluting activities is recorded in Pollution Prevention Plan and Waste Management Plan, dated 31/01/2024. Assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. 'Pollution prevention plan and waste management action plan' is used to identify the waste products and sources of pollution is in place and is being reviewed and implemented accordingly. Among others action been taken by the mill are as follows: <ul style="list-style-type: none"> <li>Scheduled wastes – disposed to PXXXXX FXXXX Sdn Bhd within 180 days</li> <li>Domestic wastes are disposed to Majlis Perbandaran Kuala Kulim landfill.</li> <li>EFB disposal monitoring record on monthly basis</li> <li>Daily effluent released monitoring record</li> <li>Effluent sampling test on monthly basis</li> </ul> Continuous Emission Monitoring System (CEMS) for smoke density monitoring.	Complied
<b>4.5.4.2</b>	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - <b>Major compliance</b> -	Action plan to reduce significant pollutants and emissions established and implemented by Sungai Dingin POM as following: <ul style="list-style-type: none"> <li>Scheduled waste management as per legal requirement Environmental Quality (Scheduled Waste) Regulations 2005</li> <li>Monitoring of POME final discharge quality and river water quality</li> </ul> Verified sample records of monitoring for action plan as following:	Minor Non-compliance

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Criterion / Indicator		Assessment Findings	Compliance														
		<ul style="list-style-type: none"><li>Boiler stack emission monitoring as per latest report Measurement of Dust Particulates Concentration for Stack Flue Gas at Sungai Dingin POM; Report ref. # L-GP-KC2402CSD-0569</li><li>POME final discharge sampling certificate of analysis ref. # EP249/2024 for industrial effluent quality; date: 15/04/2024</li><li>Scheduled waste inventory dated 01/04/2024; latest disposal date: 18/05/2024 for SW322 and SW409. Previous disposal was on 20/01/2024 for SW305, SW322, SW410, and SW409.</li></ul> <p>During a site visit to the EFB yard, it was observed that EFB had spilled outside the concrete wall of the designated temporary storage area, causing soil contamination due to leachate from the spilled EFB. This issue was also raised during a third-party environmental compliance audit on 31/01/2024 and has remained unresolved. Thus, non-conformity is raised.</p>															
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 and regulations.</p> <p><b>- Major compliance -</b></p>	<p>POME generated was treated via aerobic and anaerobic ponding system to meet DOE license’s final discharge limit of quality parameters before entering pipeline for land application (furrow system). Verified sample records of POME final discharge sampling certificate of analysis ref. # EP249/2024 for industrial effluent quality; date: 15/04/2024. The result as follow:</p> <table><tr><th>Parameter</th><th>Result</th></tr><tr><td>Ammoniacal Nitrogen</td><td>273 mg/L</td></tr><tr><td>BOD</td><td>285 mg/L</td></tr><tr><td>Oil &amp; Grease</td><td>7.0 mg/L</td></tr><tr><td>Suspended Solids</td><td>720 mg/L</td></tr><tr><td>Total Nitrogen</td><td>339 mg/L</td></tr><tr><td>pH Value</td><td>7.35</td></tr></table>	Parameter	Result	Ammoniacal Nitrogen	273 mg/L	BOD	285 mg/L	Oil & Grease	7.0 mg/L	Suspended Solids	720 mg/L	Total Nitrogen	339 mg/L	pH Value	7.35	Complied
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Criterion / Indicator		Assessment Findings	Compliance																																																																				
<b>Criterion 4.5.5: Natural water resources</b>																																																																							
<b>4.5.5.1</b>	<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"> <li>a) Assessment of water usage and sources.</li> <li>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities.</li> <li>c) Ways to optimize water and nutrient usage and reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</li> </ul> <p><b>- Major compliance -</b></p>	<p>Sighted and reviewed water management plan established and updated on 31/04/2024. It was found that Sungai Dingin POM gets its water for processing from a water catchment area. Monitoring record for water consumption per FFB processes as table below:</p> <p>a) The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made monthly with the recording detailed (water usage m<sup>3</sup>/per mt of fresh fruit bunches (FFB) 2023 &amp; 2024 as below:</p> <table border="1"> <thead> <tr> <th>Month</th><th>FFB (mt)</th><th>Water</th><th>Ratio</th></tr> </thead> <tbody> <tr> <td colspan="4">2023</td></tr> <tr> <td>Mac</td><td>13,944.39</td><td>29,165.89</td><td>2.09</td></tr> <tr> <td>April</td><td>11,014.90</td><td>22,332.37</td><td>2.03</td></tr> <tr> <td>May</td><td>12,835.70</td><td>26,502.43</td><td>2.06</td></tr> <tr> <td>June</td><td>15,627.51</td><td>25,859.59</td><td>1.65</td></tr> <tr> <td>July</td><td>14,897.55</td><td>24,612.30</td><td>1.65</td></tr> <tr> <td>Aug</td><td>15,346.87</td><td>24,796.78</td><td>1.62</td></tr> <tr> <td>Sept</td><td>16,757.51</td><td>19,737.66</td><td>1.18</td></tr> <tr> <td>Oct</td><td>15,681.54</td><td>24,523.90</td><td>1.56</td></tr> <tr> <td>Nov</td><td>13,690.60</td><td>20,924.30</td><td>1.53</td></tr> <tr> <td>Dec</td><td>18,174.02</td><td>29,061.99</td><td>1.60</td></tr> <tr> <td colspan="4">2024</td></tr> <tr> <td>Jan</td><td>16,475.09</td><td>28,525.79</td><td>1.73</td></tr> <tr> <td>Feb</td><td>15,027.75</td><td>22,136.42</td><td>1.47</td></tr> <tr> <td>Mar</td><td>19,125.18</td><td>25,766.84</td><td>1.35</td></tr> <tr> <td>Apr</td><td>22,175.24</td><td>24,174.91</td><td>1.09</td></tr> </tbody> </table>	Month	FFB (mt)	Water	Ratio	2023				Mac	13,944.39	29,165.89	2.09	April	11,014.90	22,332.37	2.03	May	12,835.70	26,502.43	2.06	June	15,627.51	25,859.59	1.65	July	14,897.55	24,612.30	1.65	Aug	15,346.87	24,796.78	1.62	Sept	16,757.51	19,737.66	1.18	Oct	15,681.54	24,523.90	1.56	Nov	13,690.60	20,924.30	1.53	Dec	18,174.02	29,061.99	1.60	2024				Jan	16,475.09	28,525.79	1.73	Feb	15,027.75	22,136.42	1.47	Mar	19,125.18	25,766.84	1.35	Apr	22,175.24	24,174.91	1.09	Complied
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Criterion / Indicator		Assessment Findings	Compliance														
		<p>b) POME generated was treated via aerobic and anaerobic ponding system to meet DOE license’s final discharge limit of quality parameters before entering pipeline for land application (furrow system). Verified sample records of POME final discharge sampling certificate of analysis ref. # EP249/2024 for industrial effluent quality; date: 15/04/2024. The result as follow:</p> <table><tr><th>Parameter</th><th>Result</th></tr><tr><td>Ammoniacal Nitrogen</td><td>273 mg/L</td></tr><tr><td>BOD</td><td>285 mg/L</td></tr><tr><td>Oil &amp; Grease</td><td>7.0 mg/L</td></tr><tr><td>Suspended Solids</td><td>720 mg/L</td></tr><tr><td>Total Nitrogen</td><td>339 mg/L</td></tr><tr><td>pH Value</td><td>7.35</td></tr></table> <p>c) Ways to optimize water and nutrient usage and reduce wastage are described in the mill ‘Water Management Plan’, dated 31/01/2024. The POM will conduct monitor the usage of treated water and the implementation has been verified in the document ‘Water Consumption and Management Plan FY2024’.</p>	Parameter	Result	Ammoniacal Nitrogen	273 mg/L	BOD	285 mg/L	Oil & Grease	7.0 mg/L	Suspended Solids	720 mg/L	Total Nitrogen	339 mg/L	pH Value	7.35	
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4.5.5.2	<p>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.</p> <p>- Major compliance -</p>	<p>Based on site visit and document review, it is noted that mill discharge POME via furrow system for land application. Based one the requirements outlined in Compliance Schedule License no. 003648. The limit for Biochemical Oxygen Demand (BOD) discharge is set at 5000 mg/l as specified in the Environmental Quality Regulations (Prescribed Premises) (Crude Palm Oil) 1977 for land application discharge. Monitoring was conducted monthly and quarterly via Quarterly Return forms submitted to the Department of Environment (DOE) to ensure compliance. Effluent analysis</p>	Complied														

Criterion / Indicator		Assessment Findings	Compliance
		confirmed adherence to the prescribed conditions outlined in the Compliance Schedule.	
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Mill Management</b>			
<b>4.6.1.1</b>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. <b>- Major compliance -</b>	Sungai Dingin POM processing system is documented in the Sustainability Plantation Management System MQMS/SQM/08 v1 dated 01/11/2008 which includes the mill SOP, and Mill Quality Management Manual v.1 2008/MQMS/QMM/08. These documents provide guidelines and standards in the mill operations. The Standard Operating procedure (SOP) described details from the reception, sterilisation, threshing, pressing, clarification, depericarping (nut polishing) station, effluent, laboratory, workshop, despatches etc. In addition, there are also manuals available within the industry and MPOB that are used as guidelines.	Complied
<b>4.6.1.2</b>	All palm oil mills shall implement best practices. <b>- Major compliance -</b>	The monitoring of the mill process is made through the shift supervision headed by An Engineer. All process parameters are documented and summarized in a daily report. The external monitoring is made through visits by the region office scheduled on regular basis. In addition, there are audits which includes by Group Sustainability Department (GSD). This is to ensure compliance to Policies, procedures in relation mill operations, financial, OSH, welfare among others. Report relating to the monitoring i.e. daily production report, monthly report, SOU meetings minutes and RSQM internal audit report were sighted, and system adopted is effective.	Complied
<b>Criterion 4.6.2: Economic and financial viability plan</b>			



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. <b>- Major compliance -</b>	The annual business plan is available. The document is in the form of annual budget and the projection for 5 years (Budget year 2024/ PY2/ PY3/ PY4/ PY5) prepared as guidance for future planning. The business plan contains FFB processed, production of CPO & CPK. Component of operating expenditure includes process labour, maintenance external, maintenance parts, consumable, EVIT, admin cost, labour overhead. Inclusive in the business plan is also Capital Expenditure (CAPEX) among others replacement / upgrading of building/machinery, workers amenities for the mill	Complied												
Criterion 4.6.3: Transparent and fair price dealing															
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. <b>- Major compliance -</b>	<div>Sungai Dingin POM has established a pricing mechanism and conducts transactions according to contract agreements with contractors. It was noted that mill received and processes FFB from both owned supplying estates and external FFB suppliers. The pricing terms outlined in the contract are mutually acknowledged by Sungai Dingin POM and contractors. Reviewed contract agreements and Letters of Award for service providers and external FFB suppliers confirm this arrangement.</div> <table><tr><th>Contractor/Vendor</th><th>Work Description</th><th>Validity</th></tr><tr><td>NXXX IXXXXX BXXXXXX Enterprise</td><td>Rubbish Collection</td><td>31/12/2024</td></tr><tr><td>SXXXX TXXXX EXXXXXXXXXX Sdn Bhd</td><td>Supply Labor &amp; materials for workshop maintenance</td><td>31/06/2024</td></tr><tr><td>TXXX TXXX TXXXXXX Sdn Bhd</td><td>Outside Crop Purchase</td><td>31/12/2024</td></tr></table>	Contractor/Vendor	Work Description	Validity	NXXX IXXXXX BXXXXXX Enterprise	Rubbish Collection	31/12/2024	SXXXX TXXXX EXXXXXXXXXX Sdn Bhd	Supply Labor & materials for workshop maintenance	31/06/2024	TXXX TXXX TXXXXXX Sdn Bhd	Outside Crop Purchase	31/12/2024	Complied
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TXXX TXXX TXXXXXX Sdn Bhd	Outside Crop Purchase	31/12/2024													

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4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. <b>- Major compliance -</b>	The FFB supplier/ contractors were provided with contract that are fair, legal and transparent and agreed payments terms. The payment terms were included in the contract agreement under section 9.0 Payments for FFB Suppliers and section 3.0 Payment Terms for Contractor/ CPO transporter.	Complied												
		The payments were made as per payment terms agreed in the contract as per sample as following:													
		<table><tr><td>Contractor/Vendor</td><td>Work Description</td><td>Validity</td></tr><tr><td>NXXX IXXXXX BXXXXXX Enterprise</td><td>Rubbish Collection</td><td>31/12/2024</td></tr><tr><td>SXXXX TXXXX XXXXXXXXXX Sdn Bhd</td><td>Supply Labor &amp; materials for workshop maintenance</td><td>31/06/2024</td></tr><tr><td>TXXX TXXX TXXXXXX Sdn Bhd</td><td>Outside Crop Purchase</td><td>31/12/2024</td></tr></table>		Contractor/Vendor	Work Description	Validity	NXXX IXXXXX BXXXXXX Enterprise	Rubbish Collection	31/12/2024	SXXXX TXXXX XXXXXXXXXX Sdn Bhd	Supply Labor & materials for workshop maintenance	31/06/2024	TXXX TXXX TXXXXXX Sdn Bhd	Outside Crop Purchase	31/12/2024
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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. <b>- Major compliance -</b>	The mill management has conducted the briefing for MSPO requirement on the contractor during the stakeholder meeting which was conducted on 18/04/2024. In addition, the contractor has also provided with a contract has specified the following revised requirement among others such as: <ul style="list-style-type: none"><li>• Vendor Code of Business Conduct (COBC)</li><li>• All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO</li></ul>	Complied												

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		<p>requirements through signing of Vendor Integrity Pledge (VIP) which enable accredited CB to audit them.</p> <p>The contractor shall upon request by the Company allow certification bodies access to audit the Contractors premise or operations if deemed necessary.</p>	
<b>4.6.4.2</b>	<p>The management shall provide evidence of agreed contracts with the contractor.</p> <p><b>- Major compliance -</b></p>	<p>Sighted the contract agreement between Sungai Dingin Oil Mill and Sxxxx Txxxx exxxxxxxxxx Sdn Bhd which is referred collectively Maintenance Work at Sg. Dingin Mill is available as per audit. The contract was signed by both parties and commencing from 05/07/2023 – 04/07/2024.</p>	Complied
<b>4.6.4.3</b>	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p><b>- Minor compliance -</b></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 Sime Darby Plantation Berhad. Sighted the acknowledgement letter from Manager, S. Dingin POM Sxxxx Txxxx Exxxxxxxxxx (M) Sdn Bhd dated 11/07/2023. Based on the letter the suppliers and contractors are require 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

## Appendix B: Smallholder Member Details

[illegible]

## **Appendix C: Location and Field Map**

### **Sungai Dingin Palm Oil Mill**



## Padang Buloh Estate



Plantation

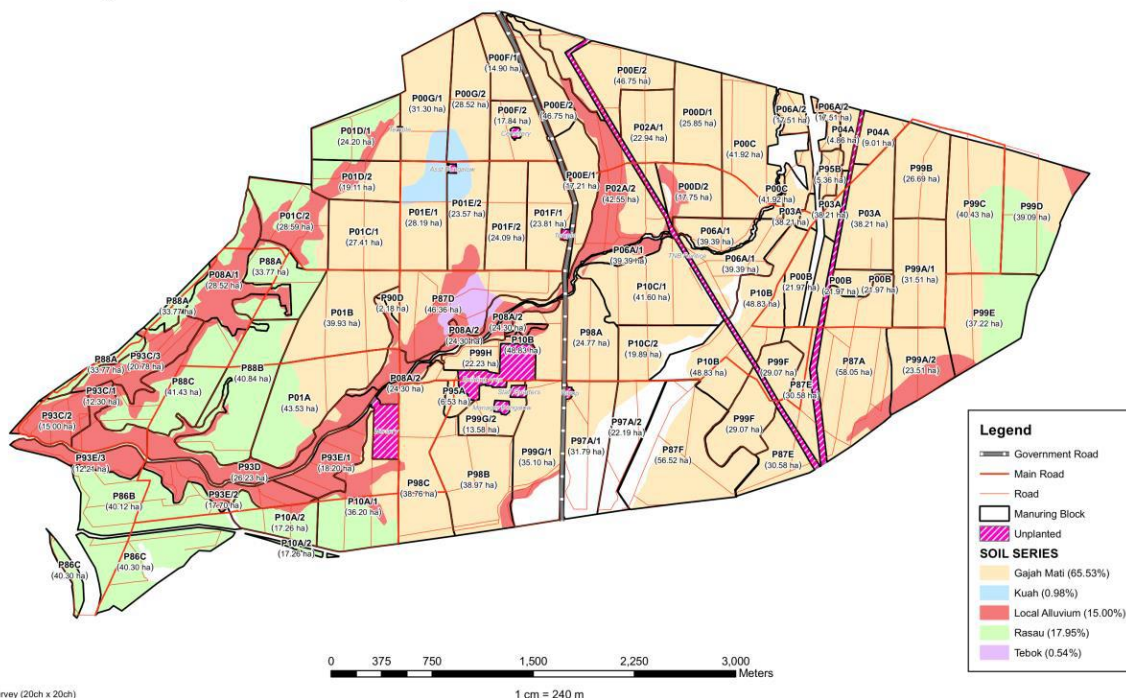
## Padang Buloh Estate

## Padang Buloh Division

## Manuring Block and Soil Series Map



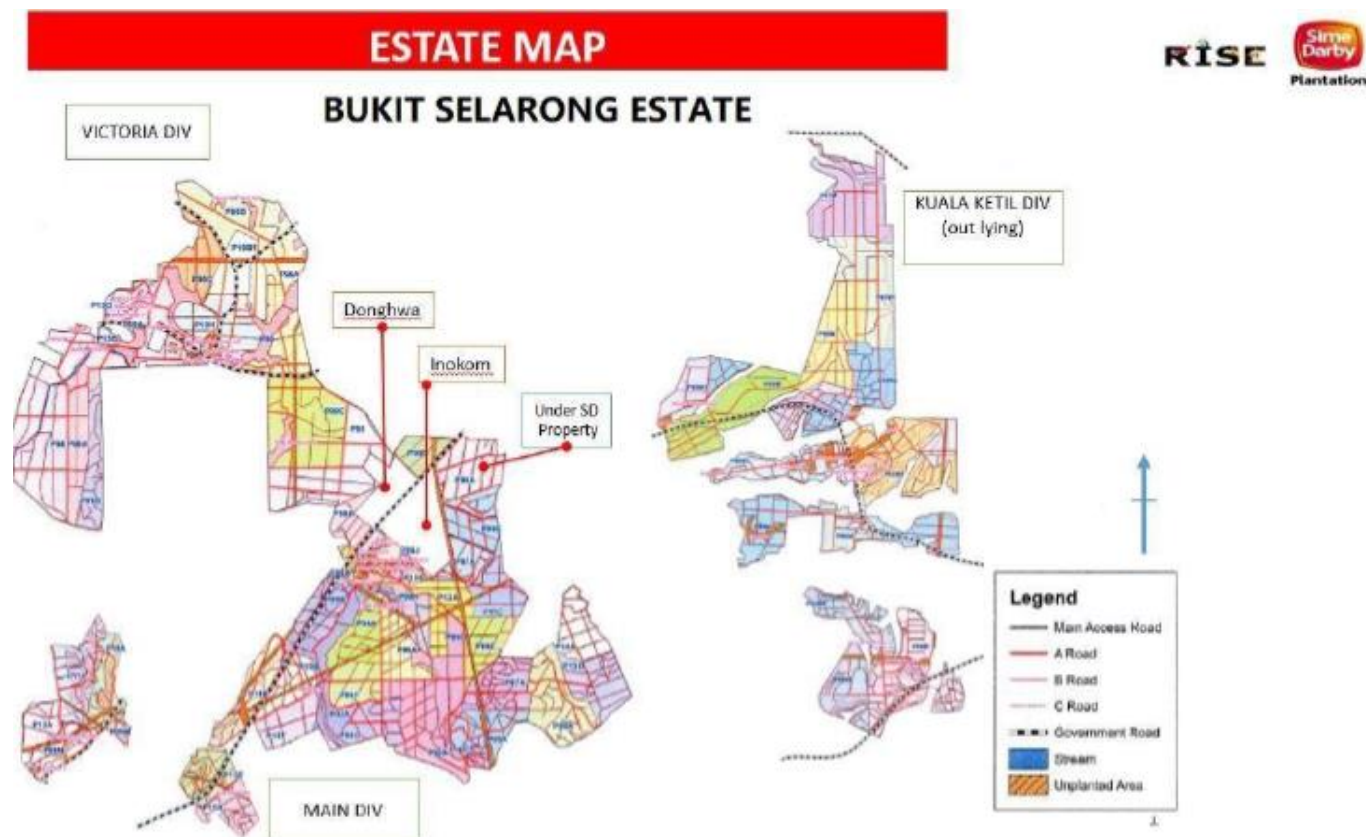
1:24,000



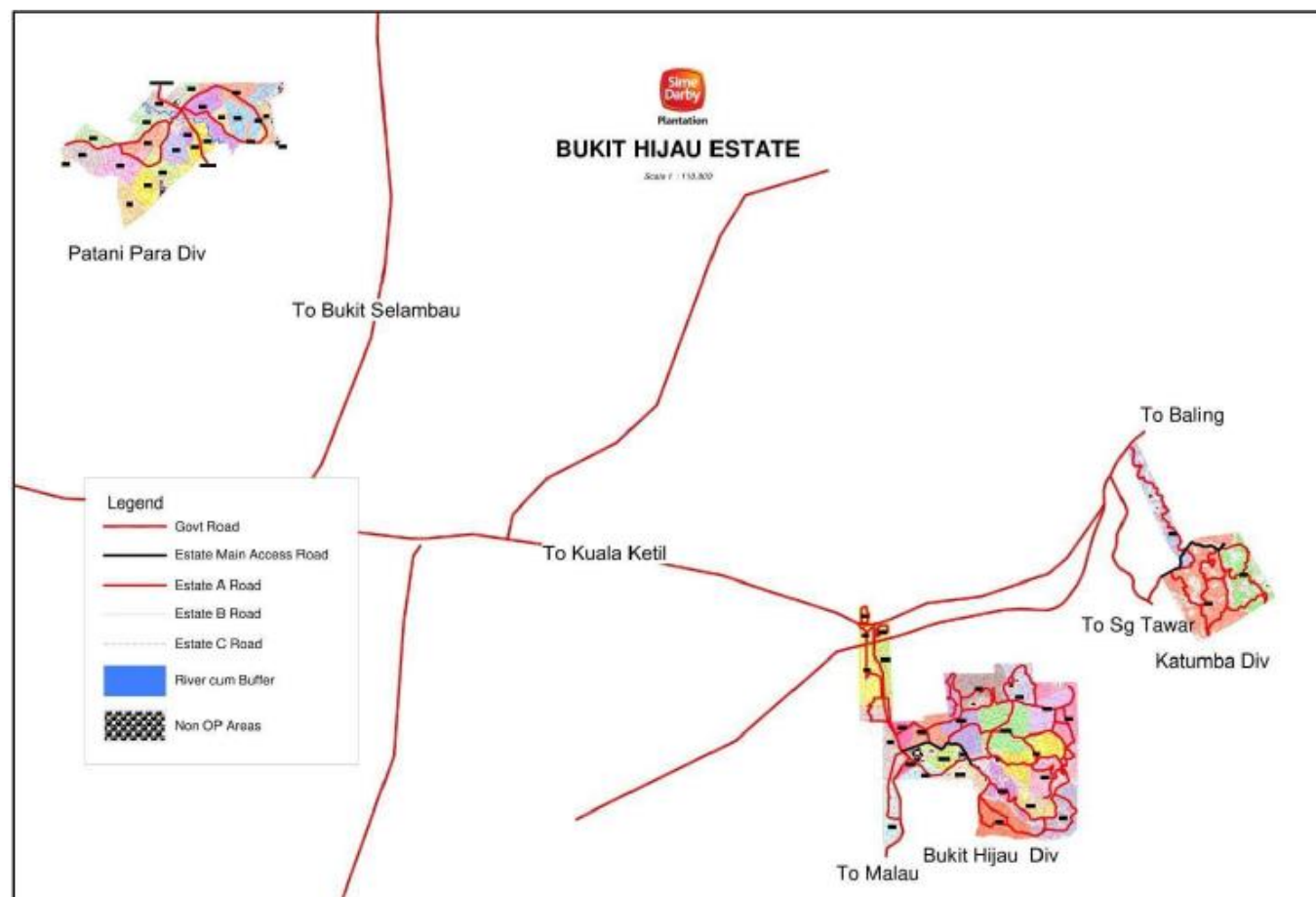
Data Source:  
 a. Semi Detailed Soil Survey (20ch x 20ch)  
 b. GPS Survey  
 Projection : Rectified Skew Orthomorphic (RSO)  
 Datum : Kartau 1948  
 Date Prepared : 5 January 2012  
 Prepared By : R&D - TTAS Precision Agriculture Unit (MZMZ)  
 Print Scale : A3 (H 29.7 cm x W 42.0 cm)



**Bukit Selarong Estate**



## Bukit Hijau Estate





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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