

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**☐ **Initial Assessment**☒ **Annual Surveillance Assessment (2_3)**☐ **Recertification Assessment** (Choose an item.)☐ **Extension of Scope**

Client Company Name / Parent Company: SD Guthrie Berhad
Client Company / Parent Company Address: Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: Strategic Operating Unit (SOU 3) – Elphil Palm Oil Mill Location of Certification Unit: Batu 6, Jalan Lintang, Sungai Siput (Utara), 31100 Sungai Siput, Perak, Malaysia
Date of Final Report: 18/07/2024

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

TABLE of CONTENTS	Page No
Section 1: Scope of the Assessment.....	3
1. Company Details	3
2. Certification Information	3
3. Other Certifications.....	4
4. Location(s) of Mill & Supply Bases	4
5. Description of Supply Base	4
6. Plantings & Cycle.....	4
7. Summary of Certified Tonnage of FFB (Own Certified Scope)	5
8. Summary of Certified Tonnage of FFB (from other certified unit(s)) Error! Bookmark not defined.	
9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate).....	6
10. Summary of Certified Tonnage (not applicable for ISS)	7
11. Summary of Actual Volume sold	8
12. Independent Smallholders Certified Tonnage / Volume	9
13. Independent Smallholders Actual Sold Tonnage / Volume	10
Section 2: Assessment Process	11
2.1 Assessment Methodology, Programme, Site Visits.....	11
2.2 BSI Assessment Team	13
2.3 Assessment Plan.....	15
Section 3: Assessment Findings	17
3.1 Multiple Management Units and Time Bound Plan.....	17
3.2 Progress of scheme smallholders and/or outgrowers.....	23
3.3 Details of Nonconformities	41
3.3.1 Status of Nonconformities Previously Identified and Observations.....	45
3.3.2 Summary of the Nonconformities and Status	49
3.4 Stakeholders and previous land owner / user consultation.....	49
3.5 Impartiality and conflict of interest	52
Formal Signing-off of Assessment Conclusion and Recommendation	53
Appendix A: Summary of Findings	54
Appendix B: GHG Reporting Executive Summary	154
Appendix C: Location Map of Certification Unit and Supply bases.....	156
Appendix D: Estate Field Map	157
Appendix E: List of Smallholder Registered and/or sampled	160
Appendix F: List of Abbreviations	161

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad)		
RSPO Membership Number	1-0008-04-000-00	Membership Approval Date	07/09/2004
Address	Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Strategic Operating Unit (SOU 3) – Elphil Palm Oil Mill		
Location / Address	Batu 6, Jalan Lintang, Sungai Siput (Utara), 31100 Sungai Siput, Perak, Malaysia		
Website	www.simedarbyplantation.com		
Management Representative	Mdm. Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, GSD)	E-mail	shylaja.vasudevan@sdguthrie.com
Telephone	+603-78484000 (Head Office)	Facsimile	+603-78487356 (Head Office)

2. Certification Information			
Certificate Number	RSPO 550180	Certificate Start Date	18/06/2021
Date of First Certification	18/06/2011	Certificate Expiry Date	17/06/2026
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 of the RSPO P&C 2018		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	45mt/Hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO 705885	MS 2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders	BSI Services (M) Sdn. Bhd	24/03/2028
MSPO 705883	MSPO MS 2530-4:2013 General Principles for Palm Oil Mills		24/03/2028
MSPO 717672	MSPO Supply Chain Certification Standard 2018		11/11/2029

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Elphil Palm Oil Mill	Batu 6, Jalan Lintang, Sungai Siput Utara, 31100 Sungai Siput, Perak, Malaysia.	4° 53' 24.90" N	101° 5' 38.00" E
Elphil Estate	Ladang Elphil, Jalan Lintang, 31100 Sungai Siput(U), Perak, Malaysia	4° 53' 24.90" N	101° 5' 38.00" E
Kamuning Estate	Ladang Kamuning/Changkat Salak, 31100 Sungai Siput (U), Perak, Malaysia.	4° 49' 34.80" N	101° 3' 43.70" E
Kinta Kellas Estate	Ladang Kinta Kellas, 31007, Batu Gajah, Perak, Malaysia.	4° 27' 46.15" N	101° 4' 30.72" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Elphil Estate	1,660.33	26.43	177.02	1,863.78	89.08
Kamuning Estate	2,638.19	84.59	1,165.65	3,888.43	67.85
Kinta Kellas Estate	938.64	3.69	118.41	1,060.74	88.49
Total	5,237.16	114.71	1,461.08	6,812.95	76.87
Note: Kinta Kellas Estate - Increase 2.30 Ha at total planted and 17.70 Ha at infrastructure and others based on survey conducted by Precision Agriculture Unit (PAU) on 12th Dec 2023.					

6. Plantings & Cycle			
Estate / Smallholders	Age (Years) - ha	Mature	Immature

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	0 - 3	4 - 14	15 - 25	>25		
Elphil Estate	390.02	724.46	520.08	25.77	1,270.31	390.02
Kamuning Estate	837.00	975.00	826.19	-	1,801.19	837.00
Kinta Kellas Estate	223.93	433.44	281.27	-	714.71	223.93
Total (ha)	1,450.95	2,132.90	1,627.54	25.77	3,786.21	1,450.95

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Jun 2023 - May 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Jun 2024 - May 2025)
		Previous license period (Feb 23 - May 23)	Current license period (Jun 2023 - Jan 2024)	
Elphil Estate	26,221.00	7,838.10	19,099.34	27,000.00
Kamuning Estate	29,443.00	6,635.52	18,397.60	30,600.00
Kinta Kellas Estate	15,480.07	3,439.93	8,981.16	13,000.00
Total	71,144.07	64,391.65		70,600.00

8. Summary of Certified Tonnage of FFB (from other certified unit(s))

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Not Applicable)	Actual (Feb 2023 – Jan 2024)		Forecast (Not Applicable)
		Previous license period (Feb 23 - May 23)	Current license period (Jun 2023 - Jan 2024)	
Sg Wangi		1,130.31	-	
Sogomana		1,252.36	-	
Chersonese		-	370.35	
Kalumpang		-	189.65	
Bikam		768.34	-	
Bukit Hijau		-	23.90	
Somme		-	20.54	
Bukit Selarong		-	53.53	
Padang Buloh		-	60.86	
Jentayu		-	38.68	
Total		3,908.52		

Note:

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Note:

- i) Sg Wangi, Sogomana, Bikam – SOU 5 Seri Intan (Certificate No: RSPO- PC 00109 ; Expiry date : 27/01/2027)
 ii) Chersonese and Kalumpong – SOU 2 Chersonese (Certificate No: RSPO 590800 ; Expiry Date: 04/10/2026)
 iii) Bukit Hijau, Somme, Bukit Selarong, Padang Buloh and Jentayu -SOU 1 Sungai Dingin (Certificate No: RSPO 550179 ; Expiry Date : 11/08/2025)

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)

Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Jun 2023 - May 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Jun 2024 - May 2025)
		Previous license period (Feb 23 - May 23)	Current license period (Jun 2023 - Jan 2024)	
Supplier A	N/A	-	99.68	N/A
Supplier B	N/A	-	636.20	N/A
Supplier C	N/A	753.10	2,787.83	N/A
Supplier D	N/A	32,950.26	51,309.31	N/A
Supplier E	N/A	16,385.84	39,404.52	N/A
Total	N/A	144,326.74		N/A

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit

No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Feb-23	6,548.00	12,519.27	19,067.27
2	Mar-23	5,645.07	12,243.70	17,888.77
3	Apr-23	4,302.73	10,861.41	15,164.14
4	May-23	4,568.76	14,464.82	19,033.57
5	Jun-23	4,343.32	12,327.95	16,671.26
6	Jul-23	6,100.80	15,256.44	21,357.24
7	Aug-23	6,904.70	14,467.24	21,371.94
8	Sep-23	6,969.41	12,631.73	19,601.14
9	Oct-23	6,791.00	14,246.02	21,037.02
10	Nov-23	5,689.97	7,162.65	12,852.62
11	Dec-23	5,095.14	9,129.02	14,224.16
12	Jan-24	5,341.27	9,016.49	14,357.78
TOTAL		68,300.17	144,326.74	212,626.91

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Jun 2023 - May 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Jun 2024 - May 2025)
	Previous license period (Feb 23 - May 23)	Current license period (Jun 2023 - Jan 2024)	
FFB	FFB		FFB
71,144.07 mt	21,064.56 mt	47,235.61 mt	70,600.00 mt
	TOTAL	68,300.17 mt	
CPO (OER: 20.67 %)	CPO (OER: 19.61, 19.85 %)		CPO (OER: 19.23 %)
14,705.48 mt	4,131.03 mt	9,377.31 mt	13,575.37 mt
	TOTAL	13,508.34 mt	
PK (KER: 5.24 %)	PK (KER: 4.94, 4.76%)		PK (KER: 4.94%)
3,727.95 mt	1,039.94 mt	2,249.45 mt	3,487.81 mt
	TOTAL	3,289.39 mt	

10A. Monthly Records of Certified CPO & PK since the last audit (Feb 2023 - Jan 2024)			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Feb-23	1,294.20	323.47
2	Mar-23	1,122.20	289.59
3	Apr-23	815.59	204.38
4	May-23	899.04	222.50
5	Jun-23	866.23	218.90
6	Jul-23	1,198.18	270.27
7	Aug-23	1,370.78	320.38
8	Sep-23	1,387.46	329.65
9	Oct-23	1,323.54	334.12
10	Nov-23	1,134.71	286.21
11	Dec-23	1,032.89	224.19
12	Jan-24	1,063.52	265.73
TOTAL		13,508.34	3,289.39

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

11. Summary of Actual Volume sold					
Current License period (Jun 2023 - Jan 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	1,043.95	-	-	3,333.36	4,377.31
PK (MT)	771.37	-	-	1,478.08	2,249.45
Credits	5,000.00	-	-	-	5,000.00
Previous License period (Feb 2023 - May 2023)					
CPO (MT)	-	-	-	4,131.03	4,131.03
PK (MT)	-	-	-	1,039.94	1,039.94
Credits	-	-	-	-	-
Note: Conventional is RSPO certified material but sold as non-RSPO.					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (Feb 2023 - Jan 2024)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	Non-disclosure 1	Confidential	1,043.95	-
2	Non-disclosure 2	Confidential	-	174.55
3	Non-disclosure 3	Confidential	-	299.65
4	Non-disclosure 4	Confidential	-	265.39
5	Non-disclosure 5	Confidential	-	31.78
TOTAL			1,043.95	771.37

11B. Records of certified CPO & PK Sold under other schemes since the last audit (Feb 2023 - Jan 2024)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

11C. Records of CPO & PK Sold as conventional since the last audit (Feb 2023 - Jan 2024)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	Non-disclosure 6	3,358.02	-
2	Non-disclosure 7	3,089.01	-
3	Non-disclosure 8	1,017.36	-
4	Non-disclosure 9	-	1,364.85
5	Non-disclosure 10	-	1,153.17
TOTAL		7,464.39	2,518.02

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (Feb 2023 - Jan 2024)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
1	Non-disclosure 11	Confidential	5,000.00
TOTAL			5,000.00

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Not Applicable)			Actual (Not Applicable)			Forecast (Not Applicable)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A
Note: 1 mt = 1 credit						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Not Applicable)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (Not Applicable)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A	N/A	N/A	N/A

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

Tel +60 (3) 9212 9638; Fax +60 (3) 9212 9639

Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)

Website: www.bsigroup.com

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 is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **18/03/2024 – 21/03/2024**. The audit programme is included as Section 2.3.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out was conducted off-site on 19/06/2024.

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. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While the sampling of smallholders was based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the certification unit with respect to the RSPO 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 3.4.

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Re-Certification)	Year 2 (ASA2-1)	Year 3 (ASA2-2)	Year 4 (ASA2-3)	Year 5 (ASA2-4)
Elphil Palm Oil Mill	✓	✓	✓	✓	✓
Elphil Estate	✓	✓	✓	✓	✓
Kamuning Estate	✓	✓	✓	✓	✓
Kinta Kellas Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: March 17, 2025 - March 20, 2025

Total Number of Mandays: 12 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Valence Shem (VSH)	Team Leader	<p>Education: Holds a Bachelor of Technology BTech (Hons.) Industrial Technology, University of Science Malaysia.</p> <p>Work Experience: He has more than 20 years of working experience with 9 years in oil palm plantation industry and 13 years in management system auditing since 2009 for various standards such as ISO 14001, RSPO P&C, RSPO SCCS, MSPO and SMETA.</p> <p>Training attended: He has completed ISO 14001 Lead Auditor Course, ISO 9001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO SCCS Lead Assessor Course, MSPO Awareness Training, ISO 45001 Lead Auditor Course, SMETA Auditor training, HCV-HCS training and RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course.</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Mohd. Razaleigh Mohamad (MRM)	Team Member	<p>Education: Holds a Bachelor Degree in Plantation Management and Agrotechnology, University Technology Mara (UiTM).</p> <p>Work Experience: He has 5 years' experience in Oil Palm Estate Management with Tradewinds Plantation Berhad. The last position held was Senior Assistant Manager. He has more than 4 years of experience in Third Party Certification Audit with Control Union (M) Sdn Bhd for RSPO P&C, MSPO P&C and GLOBALG.A.P. IFA Fruits and Vegetables. Qualified as RSPO Lead Auditor and approved to conduct Environmental and Social elements.</p> <p>Training attended: He has completed ISO 9001-2015 Lead Auditor Course, ISO14001- 2015 Lead Auditor Course, ISO45001-2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed MSPO P&C Lead Auditor Course, Social Accountability SA8000 Auditor Course, RSPO Independent Smallholder (IHS) Auditor Training and Endorsed RSPO Refresher Trainings (P&C and SCCS).</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Zulkifli Kamarol Zaman (ZKZ)	Team Leader	<p>Education:</p> <p>He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008.</p>

		<p>Work Experience:</p> <p>He has 10 years' experience in oil palm industry whereas he has been working at plantation company as Estate Assistant Manager prior to joining Certification Body as an Auditor. He is familiar with the estate's daily operation as well as the Best Management Practices for oil palm cultivation. Prior to joining BSI, he was the auditor for several certification bodies. He is involved in auditing MSPO OPMC, MSPO SCCS, RSPO P&C, RSPO SCCS and PEFC CoC standard.</p> <p>Training attended:</p> <p>He has completed ISO IMS 9001, 14001, 45001 Lead Auditor Course in April 2018, Endorsed MSPO OPMC Lead Auditor Course in April 2019, Endorsed MSPO SCCS Auditor Course in September 2019, Endorsed RSPO P&C Lead Auditor Course in March 2020, Endorsed RSPO SCCS Lead Auditor Course in March 2020, PEFC Chain of Custody Training in December 2020, ISO 9001:2015 Lead Auditor Course in October 2023, ISO 45001:2018 Lead Auditor Course in November 2023 and SA8000 Introduction & Basic Auditor Training Course in November 2023.</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
--	--	---

Accompanying Persons:

Name	Role
Mohamed Hidhir bin Zainal Abidin (MHZ)	Observer

2.3 Assessment Plan

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

Date	Time	Subjects	VSH	MRM	ZKZ	MHZ
Monday 18/03/2024	0900-0930	<ul style="list-style-type: none"> Opening presentation by audit team leader Confirmation of assessment scope and finalize audit plan (including stakeholder's consultation) 	✓	✓	✓	✓
	0930-1300	<u>Elphil Estate</u> Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled waste management, worker housing, clinic, Landfill, etc. and documentation review.	✓	✓	✓	✓
	1300-1400	Lunch break				
	1400-1630	<u>Elphil Estate</u> Document review P1 – P7: (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 briefing	✓	✓	✓	✓
Tuesday 19/03/2024	0900-1300	<u>Elphil POM</u> Inspection: 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.	✓	✓	✓	✓
	1000-1300	<u>Stakeholder consultation</u> Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities (e.g., neighbouring estates, smallholders, villages, workers representative, etc.), etc.	-	✓	-	-
	1300-1400	Lunch break				
	1400-1630	<u>Elphil POM</u> Document Review P1 – P7: SOPs, Supply chain, Market Communication and Claim, 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 briefing				
Wednesday 20/03/2024	0900-1300	<u>Kinta Kellas Estate</u> Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical	✓	✓	✓	✓

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Date	Time	Subjects	VSH	MRM	ZKZ	MHZ
		mixing area, Scheduled waste management, worker housing, clinic, Landfill, etc.				
	1300-1400	Lunch break				
	1400-1630	<u>Kinta Kellas Estate</u> Document review P1 – P7: (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 briefing	✓	✓	✓	✓
Thursday 21/03/2024	0900-1300	<u>Kamuning Estate</u> Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled waste management, worker housing, clinic, Landfill, etc.	✓	✓	✓	✓
	1300-1400	Lunch break				
	1400-1530	<u>Kamuning Estate</u> Document review P1 – P7: (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.).	✓	✓	✓	✓
	1530-1600	Interim closing briefing	✓	✓	✓	✓
	1600-1630	Audit team discussion & preparation for closing meeting	✓	✓	✓	✓
	1630-1700	Closing meeting	✓	✓	✓	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan table. On 16/01/2020, SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) under its subsidiary Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation – Liberia) to Mano Palm Oil Industries Ltd (MPOI): https://simedarbyplantation.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	Generally, all estates and mills excepted stated below or in the TBP are certified with RSPO. Some units with exemption cases such as poor financial or sold as property development has been taken out from the certification unit. In Malaysia, Pekaka Mill is being mothballed and all the supply bases certified to it (Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate) has been transferred to SOU Lavang while for Bintang Oil Mill, SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As of Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold and on 01/10/2018, the mill has completed the selling off transaction. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold and currently SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have no control in the management. Refer TBP approval dated 13/07/2023.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.	There are no new acquisitions. There is new propose on 2024 for Land legalization still in progress dated approval by RSPO on 13 July 2023 for these Estate. (1) Ladang Panjang Estate: 1,796.19 Ha.	Complied

<p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>(2) Rantau Panjang Estate, Napal Estate / Karang Ringin Estate: 1,843.73 Ha. (3) Mangun Jaya Estate: 1,398.55 Ha. (4) Sungai Jernih Estate: 851.57 Ha. (5) Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL): 4,071.76 Ha. (6) Karya Palma Estate (PT SNP): 476.70 Ha. (7) West and East Estate: 1,452.93 Ha.</p>	
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Although there is deviation has been identified at those Indonesia management units, but it has been justified and approved by RSPO Secretariat on 13/07/2023 that these units are still awaiting to receive land titles.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?</p>	<p><u>Indonesia</u></p> <ul style="list-style-type: none"> - PT Swadaya Andika: Mill closed down and all the supply bases was transferred to Rantau Mill - PT Laguna Mandiri. The Selabak Est, Randi Est, Sangkoh Est, Lanting Est is currently under PT Laguna Mandiri - Rantau Factory certification. - PT Mitral Austral Sejahtera: The properties were sold and currently SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have no control in the management. The property was disposed on 25/06/2019 and an official letter on disposal of PT MAS was sent to RSPO Secretariat on 27/06/2019. <p><u>Malaysia</u></p> <ul style="list-style-type: none"> - Pekaka Mill is being mothballed in year 2018 and all the certified supply base Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate has been transferred to SOU Lavang. - Bintang Oil Mill: SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As at Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold. As at 01/10/2018, the mill has completed the selling off transaction. <p><u>Papua New Guinea</u></p> <ul style="list-style-type: none"> - Markham Farming Company Limited (MFCL)/ Markham Agro Pte. Ltd: The Remediation and Compensation Process is at the submission of Compensation Plan. RSPO Main Assessment 	<p>Complied</p>

	<p>is planned on 10-14 March as public Notification letter: www.rspo.org/certification/public-announcement</p> <p><u>Liberia</u></p> <ul style="list-style-type: none"> - As at 16/01/2020, SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) under its unit Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation Liberia) to Mano Palm Oil Industries Ltd (MPOI): https://sime-darby-plantation.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/. <p>ACOP 2022 has been cross-referenced as below: https://rspo.org/members/1-0008-04-000-00/</p>	
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Although there are lapses has been identified at those Indonesia management units, but it has been justified that these units are still awaiting to receive land titles.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Based on the time-bound plan, it was not identified that those uncertified units are due to RaCP. Mainly are due to awaiting to receive land titles at the Indonesia management units. Refer TBP approval dated 13/07/ 2023.	Complied
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	<p>New plantings within SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) that have completed NPP notification:</p> <p>(1) NBPOL (Poliamba Limited) 23/05/2020 – no comments https://rspo.org/public-consultation/sime-darby-plantation-berhad-nbpol-poliamba-limited/</p> <p>(2) NBPOL (Guadalcanal Plain Palm Oil Ltd) 06/04/ 2018 – no comments</p>	Complied

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

	<p>https://rspo.org/public-consultation/new-britain-palm-oil-a-subsiidiary-of-sime-darby-plantation-bhd-guadalcanal-plain-palm-oil-ltd/</p> <p>(3) NBPOL (Ramu Agri Industries Limited) 29/01/2018 – no comments https://rspo.org/public-consultation/nbpol-ramu-agri-industries-ltd/</p> <p>(4) NBPOL (Ramu Agri Industries Limited) 02/09/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-ramu-agri-industries-limited/</p> <p>(5) NBPOL (Higaturu Oil Palms) 21/06/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-higaturu-oil-palms/</p> <p>(6) NBPOL (Poliamba Limited – Lamawan) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamawan-png/</p> <p>(7) NBPOL (Poliamba Limited – Lamendauen) 07/04/ 2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamendauen-png/</p> <p>(8) NBPOL (Roka Mini estate) 04/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-roka-mini-estate/</p> <p>(9) NBPOL (J estate) 01/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-j-estate/</p> <p>(10) NBPOL (Higaturu Oil Palm) 14/12/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-limited-higaturu-oil-palm/</p> <p>(11) NBPOL (Ramu Agri Industries Ltd) 06/03/2012 – no comments captured in RSPO website:</p>	
--	---	--

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	<p>https://rspo.org/public-consultation/rail-new-planting-assessment-call-for-comments/</p> <p>(12) Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment/</p> <p>(13) Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-1/</p> <p>(14) Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-2/</p> <p>Management units for 12 – 14 above were disposed.</p>	
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	<p>No land conflicts. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as both sites was disposed.</p> <p>The RaCP tracker was checked. There are 21 Management units that have potential liabilities. There are some discrepancies between RaCP tracker and actual scenario due possibility of assets disposal. As per the data audited, there are 19 management units for the Indonesia Operations that requires LUCA. All LUCAs were submitted but the review was delayed due to change of RSPO reviewer. As of August 2023, 16 out of 19 management units in Indonesia operations completed LUCA review with 1 Concept note (covering all 19 affected manage units) has been endorsed by RSPO.</p> <p>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, all issues of are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C.</p> <p>It has been further verified through RSPO complaint tracker, Internet (Media) which there</p>	Complied

	is no complaint about land conflict has been lodge by stakeholders as at the day of audit.	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have published Grievance mechanism that is applied to all management units. Disputes related to labor, stakeholders and communities are to be dealt using this mechanism.</p> <p>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, no labour dispute issues reported.</p> <p>It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about labour dispute has been lodge by stakeholders as at the day of audit.</p> <p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have published Grievance mechanism that is applied to all management units. Disputes related to labour, stakeholders and communities are to be dealt using this mechanism</p>	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to delivery their business complying to the laws and regulations of the country.</p> <p>Under RSPO DSF, the latest registered complaint for SD was in 2017. No latest complaint case reported in DSF.</p>	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	<p>Yes. The sustainability unit has conducted internal audits the uncertified units and updated in the compliance status of uncertified management unit. There is no replacement of primary forest or HCV area and no new planting after January 1st 2010. The issue is mainly waiting for Land Titles. The last audit was conducted in July 2022. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance. HCV Assessment has been conducted for all SDP operations since 2010, there has been no clearance of HCV areas after the HCV Assessment has been conducted and verified during the annual RSPO External and Internal Audit reports. The liability happened as there</p>	Complied

	were no HCV Assessment done at the time of planting for the cases which were entered into the RACP process.	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Respective sites are maintaining the stakeholder engagements as part of the estates/mills' operations. Especially in Indonesia, socialization of company.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	There is no scheme smallholders and/ or outgrowers included in the scope of certification.	Not Applicable

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
Manggala	Indonesia	Manggala Mill	13,836.00	Certified	N/A	23-Nov-10					
	Indonesia	Manggala -1 Estate	4,919.00	Certified	N/A	23-Nov-10					
	Indonesia	Manggala -2 Estate	4,922.00	Certified	N/A	23-Nov-10					
	Indonesia	Manggala -3 Estate	3,995.00	Certified	N/A	23-Nov-10					
Alur Dumai	Indonesia	Alur Dumai Mill	3,759.00	Certified	N/A	16-Jan-12					
	Indonesia	Alur Dumai Estate	3,759.00	Certified	N/A	16-Jan-12					
Teluk Siak	Indonesia	Teluk Siak Mill	11,555.31	Certified	N/A	11-Oct-11					
	Indonesia	Teluk Siak Estate	3,321.20	Certified	N/A	11-Oct-11					
	Indonesia	Pinang Sebatang Estate	3,799.21	Certified	N/A	11-Oct-11					
	Indonesia	Pinang Sebatang Estate	448.00	Not Certified	2023	N/A		Yes	2024	Land legalization process for 448 ha at Pinang Sebatang Estate is still in process.	13-Jul-23
	Indonesia	Aneka Persada Estate	4,434.90	Certified	N/A	11-Oct-11					
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	N/A	3-May-13					
	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	N/A	3-May-13					
	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	N/A	3-May-13					
	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	N/A	3-May-13					
	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	N/A	3-May-13					
Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	N/A	11-Oct-11					
	Indonesia	Teluk Bakau Estate	4,025.07	Certified	N/A	11-Oct-11					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Indonesia	Nusa Lestari Estate	3,456.74	Certified	N/A	11-Oct-11					
	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	N/A	11-Oct-11					
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	N/A	1-Apr-14					
	Indonesia	Mandah Estate	5,053.18	Certified	N/A	1-Apr-14					
	Indonesia	Rotan Semelur Estate	7,313.00	Certified	N/A	1-Apr-14					
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.51	Certified	N/A	11-Sep-12					
	Indonesia	Sungai Pinang Estate	3,374.42	Certified	N/A	11-Sep-12					
	Indonesia	Bukit Pinang Estate	3,138.58	Certified	N/A	11-Sep-12					
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	N/A	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,202.04	Certified	N/A	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2023	NA		Yes	2024	Land legalization process for 1,796.19 ha is still in progress.	13-Jul-23
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	N/A	16-Mar-12					
	Indonesia	Bumi Ayu Estate	2,960.98	Certified	N/A	16-Mar-12					
	Indonesia	Rantau Panjang Estate	2,679.74	Certified	N/A	16-Mar-12					
	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2023	NA		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate	13-Jul-23

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
										is still in process.	
	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	N/A	16-Mar-12					
	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.	13-Jul-23
	Indonesia	Mangun Jaya Estate	139.45	Certified	N/A	16-Mar-12					
	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1398.55 ha is still in process.	13-Jul-23
	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2023	N/A		Yes	2024	Land legalization process of 851.57 ha is still in process.	13-Jul-23
Angsana	Indonesia	Angsana Mill	15,151.19	Certified	N/A	6-Jul-11					
	Indonesia	Angsana Estate	3,250.06	Certified	N/A	6-Jul-11					
	Indonesia	Gunung Sari Estate	2,826.94	Certified	N/A	6-Jul-11					
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	N/A	3-Jul-13					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Indonesia	Mustika Estate	3,648.74	Certified	N/A	3-Jul-13					
	Indonesia	Pantai Bonati Estate	2,534.00	Certified	N/A	6-Jul-11					
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	N/A	5-Jul-11					
	Indonesia	Gunung Aru Estate	2,684.41	Certified	N/A	5-Jul-11					
	Indonesia	Gunung Kemas Estate	3,511.36	Certified	N/A	5-Jul-11					
	Indonesia	Laut Timur Estate	3,207.28	Certified	N/A	5-Jul-11					
	Indonesia	Pantai Timur Estate	3,337.49	Certified	N/A	5-Jul-11					
	Indonesia	Ungkaya Mill	4,145.00	Certified	N/A	10-Jul-12					
Ungkaya	Indonesia	Ungkaya Estate	4,145.00	Certified	N/A	10-Jul-12					
	Indonesia	Rantau Mill	24,169.56	Certified	N/A	30-Dec-11					
Rantau	Indonesia	Rantau Estate	4,638.00	Certified	N/A	30-Dec-11					
	Indonesia	Matalok Estate	3,082.00	Certified	N/A	30-Dec-11					
	Indonesia	Selabak Estate (PT SAA)	3,757.67	Certified	N/A	16-Mar-12					
	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	N/A	16-Mar-12					
	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	N/A	16-Mar-12					
	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	N/A	16-Mar-12					
	Indonesia	Betung Mill	7,579.57	Certified	N/A	1-Apr-14					
Betung	Indonesia	Betung Estate	4,266.00	Certified	N/A	1-Apr-14					
	Indonesia	Sekayu Estate	3,313.57	Certified	N/A	1-Apr-14					
	Indonesia	Bebunga Mill	14,274.77	Certified	N/A	16-Mar-12					
Bebunga	Indonesia	Bebunga Estate	3,958.43	Certified	N/A	16-Mar-12					
	Indonesia	Bakau Estate	5,342.14	Certified	N/A	16-Mar-12					
	Indonesia	Sungai Cengal Estate	4,974.20	Certified	N/A	16-Mar-12					
	Indonesia	Pondok Labu Mill	15,876.20	Certified	N/A	16-Mar-12					
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	N/A	16-Mar-12					

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Indonesia	Pondok Labu Estate	3,569.53	Certified	N/A	16-Mar-12					
	Indonesia	Binturung Estate	4,072.01	Certified	N/A	16-Mar-12					
	Indonesia	Rampa Estate	3,656.20	Certified	N/A	16-Mar-12					
	Indonesia	Sesulung Estate	4,578.46	Certified	N/A	16-Mar-12					
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	N/A	23-Nov-10					
	Indonesia	Sekunyir Estate	3,555.19	Certified	N/A	23-Nov-10					
	Indonesia	Seruyan Estate	4,179.40	Certified	N/A	23-Nov-10					
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	N/A	5-Jul-11					
	Indonesia	Sukamandang Estate	3,936.56	Certified	N/A	5-Jul-11					
	Indonesia	Sapiri Estate	3,530.90	Certified	N/A	5-Jul-11					
	Indonesia	Baras Danum Estate	3,664.60	Certified	N/A	5-Jul-11					
	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	N/A	5-Jul-11					
Pematang	Indonesia	Pematang Mill	16,601.66	Certified	N/A	5-Jul-11					
	Indonesia	Pematang Estate	3,857.91	Certified	N/A	5-Jul-11					
	Indonesia	Kawan Batu Estate	4,400.00	Certified	N/A	5-Jul-11					
	Indonesia	Hatantering Estate	3,811.00	Certified	N/A	5-Jul-11					
	Indonesia	Batang Garing Estate	4,532.75	Certified	N/A	5-Jul-11					
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	N/A	3-Jul-14					
	Indonesia	Lembiru Estate	4,929.49	Certified	N/A	3-Jul-14					
	Indonesia	Awatan Estate	3,476.79	Certified	N/A	3-Jul-14					
	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	N/A	3-Jul-19					
	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2023	N/A		Yes	2024	Land legalization process for 4,071.76 Ha for Pelanjau	13-Jul-23

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
										& Beturus Estate is still in process	
	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2023	N/A		Yes	2024	Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process	13-Jul-23
	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2023	N/A		Yes	2024	Land legalization process for 476.70 ha is still in process.	13-Jul-23
Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	N/A	18-Oct-10					
	Indonesia	West Estate	4,562.34	Certified	N/A	18-Oct-10					
	Indonesia	West Estate	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate) is still in process.	13-Jul-23
	Indonesia	East Estate	2,665.48	Certified	N/A	18-Oct-10					
	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate)	13-Jul-23

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
										is still in process.	
Sungai Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	N/A	12-Aug-10					
	Malaysia	Anak Kulim Estate	1,523.35	Certified	N/A	12-Aug-10					
	Malaysia	Sungai Dingin Estate	4,244.03	Certified	N/A	12-Aug-10					
	Malaysia	Somme Estate	941.56	Certified	N/A	12-Aug-10					
	Malaysia	Bukit Selarong Estate	3,896.17	Certified	N/A	12-Aug-10					
	Malaysia	Padang Buluh Estate	4,008.47	Certified	N/A	12-Aug-10					
	Malaysia	Bukit Hijau Estate	2,725.00	Certified	N/A	12-Aug-10					
	Malaysia	Jentayu Estate	2,178.59	Certified	N/A	12-Aug-10					
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	N/A	5-Oct-11					
	Malaysia	Chersonese Estate	3,293.72	Certified	N/A	5-Oct-11					
	Malaysia	Kalumpang Estate	2,716.80	Certified	N/A	5-Oct-11					
	Malaysia	Tali Ayer Estate	3,756.10	Certified	N/A	5-Oct-11					
	Malaysia	Holyrood Estate	1,332.74	Certified	N/A	5-Oct-11					
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	N/A	18-Jun-11					
	Malaysia	Kamuning Estate	3,888.43	Certified	N/A	18-Jun-11					
	Malaysia	Elphil Estate	1,865.43	Certified	N/A	18-Jun-11					
	Malaysia	Kinta Kellas Estate	1,060.74	Certified	N/A	18-Jun-11					
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	N/A	5-Oct-11					
	Malaysia	Flemington Estate	1,906.84	Certified	N/A	5-Oct-11					
	Malaysia	Bagan Datoh Estate	3,781.86	Certified	N/A	5-Oct-11					
	Malaysia	Sabak Bernam Estate	2,511.79	Certified	N/A	5-Oct-11					
	Malaysia	Sg. Samak Estate	3,025.74	Certified	N/A	5-Oct-11					
Seri Intan/ Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	N/A	3-Mar-11					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Malaysia	Selaba Oil Mill	1,549.75	Certified	N/A	3-Mar-11					
	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	N/A	3-Mar-11					
	Malaysia	Sabrang Estate	3,945.23	Certified	N/A	3-Mar-11					
	Malaysia	Sogomana Estate	2,214.08	Certified	N/A	3-Mar-11					
	Malaysia	Sg. Wangi Estate	2,226.66	Certified	N/A	3-Mar-11					
	Malaysia	Bikam Estate	2,075.16	Certified	N/A	3-Mar-11					
	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	N/A	3-Mar-11					
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	N/A	3-Mar-11					
	Malaysia	Tennamaram Estate	1,981.60	Certified	N/A	3-Mar-11					
	Malaysia	Sungai Buluh Estate	5,152.22	Certified	N/A	3-Mar-11					
	Malaysia	Bukit Talang Estate	3,572.44	Certified	N/A	3-Mar-11					
Bukit Kerayong	Malaysia	Bukit Kerayong Oil Mill	6,346.90	Certified	N/A	15-Apr-11					
	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	N/A	15-Apr-11					
	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	N/A	15-Apr-11					
East	Malaysia	East Oil Mill	10,902.94	Certified	N/A	19-May-10					
	Malaysia	East Estate	5,634.45	Certified	N/A	19-May-10					
	Malaysia	Sepang Estate	2,092.28	Certified	N/A	19-May-10					
	Malaysia	Dusun Durian Estate	3,176.21	Certified	N/A	19-May-10					
West	Malaysia	West Oil Mill	5,912.69	Certified	N/A	19-May-10					
	Malaysia	West Estate	5,912.69	Certified	N/A	19-May-10					
Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	N/A	7-Jul-11					
	Malaysia	Bukit Puteri Estate	3,875.80	Certified	N/A	7-Jul-11					
Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	N/A	7-Jul-11					
	Malaysia	Kerdau Estate	5,683.04	Certified	N/A	7-Jul-11					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Malaysia	Mentakab Estate	3,266.49	Certified	N/A	7-Jul-11					
	Malaysia	Chenor Estate	2,834.98	Certified	N/A	7-Jul-11					
	Malaysia	Sg Mai Estate	1,996.99	Certified	N/A	7-Jul-11					
Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	N/A	7-Jul-11					
	Malaysia	Jabor Estate	2,332.92	Certified	N/A	7-Jul-11					
Labu	Malaysia	Labu Oil Mill	4,529.72	Certified	N/A	30-Dec-11					
	Malaysia	Labu Estate	4,529.72	Certified	N/A	30-Dec-11					
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	N/A	19-May-10					
	Malaysia	Tanah Merah Estate	4,341.73	Certified	N/A	19-May-10					
	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	N/A	19-May-10					
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	N/A	18-Feb-14					
	Malaysia	Sua Betong Estate	2,870.75	Certified	N/A	18-Feb-14					
	Malaysia	Sengkang Estate	2,831.51	Certified	N/A	18-Feb-14					
	Malaysia	Bradwall Estate	3,828.34	Certified	N/A	18-Feb-14					
	Malaysia	PD Lukut Estate	1,523.79	Certified	N/A	18-Feb-14					
	Malaysia	Tampin Linggi Estate	2,106.71	Certified	N/A	18-Feb-14					
	Malaysia	Sg. Bahru Estate	1,427.31	Certified	N/A	18-Feb-14					
	Malaysia	Salak Estate	3,868.86	Certified	N/A	18-Feb-14					
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	N/A	7-Jul-11					
	Malaysia	Muar River Estate	1,584.62	Certified	N/A	7-Jul-11					
	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	N/A	7-Jul-11					
	Malaysia	Kok Foh Estate	2,275.84	Certified	N/A	7-Jul-11					
	Malaysia	Bukit Pilah Estate	3,667.31	Certified	N/A	7-Jul-11					
	Malaysia	St. Helier Estate	1,992.65	Certified	N/A	7-Jul-11					

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	N/A	7-Jul-11					
	Malaysia	Pertang Estate	1,052.49	Certified	N/A	7-Jul-11					
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	N/A	20-May-10					
	Malaysia	Kempas Estate	4,505.45	Certified	N/A	20-May-10					
	Malaysia	Tangkah Estate	2,537.78	Certified	N/A	20-May-10					
	Malaysia	Kemuning Estate	2,671.05	Certified	N/A	20-May-10					
	Malaysia	Serkam Estate	2,114.23	Certified	N/A	20-May-10					
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	N/A	5-Oct-11					
	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	N/A	5-Oct-11					
	Malaysia	Bukit Asahan Estate	3,072.18	Certified	N/A	5-Oct-11					
	Malaysia	Welch Estate	1,447.82	Certified	N/A	5-Oct-11					
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	N/A	28-Jan-14					
	Malaysia	Pagoh Estate	2,325.93	Certified	N/A	28-Jan-14					
	Malaysia	Lanadron Estate	1,964.44	Certified	N/A	28-Jan-14					
	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	N/A	28-Jan-14					
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	N/A	18-Nov-10					
	Malaysia	Chaah Estate	2,795.36	Certified	N/A	18-Nov-10					
	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	N/A	18-Nov-10					
	Malaysia	North Labis Estate	3,532.91	Certified	N/A	18-Nov-10					
Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	N/A	19-May-10					
	Malaysia	Gunung Mas Estate	3,466.17	Certified	N/A	19-May-10					
	Malaysia	Kempas Klebang Estate	2,473.06	Certified	N/A	19-May-10					
	Malaysia	Bukit Paloh Estate	3,390.90	Certified	N/A	19-May-10					
	Malaysia	Yong Peng Estate	2,975.41	Certified	N/A	19-May-10					

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	N/A	5-Oct-11					
	Malaysia	Bukit Benut Estate	2,799.78	Certified	N/A	5-Oct-11					
	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	N/A	5-Oct-11					
	Malaysia	CEP Nyior Estate	1,955.19	Certified	N/A	5-Oct-11					
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	N/A	11-Apr-11					
	Malaysia	Ulu Remis Estate	2,598.25	Certified	N/A	11-Apr-11					
	Malaysia	Cenas Estate	1,974.06	Certified	N/A	11-Apr-11					
	Malaysia	Bukit Badak Estate	3,234.25	Certified	N/A	11-Apr-11					
	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	N/A	11-Apr-11					
	Malaysia	Pekan Estate	3,258.70	Certified	N/A	11-Apr-11					
Hadapan	Malaysia	Sembrong Estate	1,778.88	Certified	N/A	11-Apr-11					
	Malaysia	Hadapan Palm Oil Mill	11,371.82	Certified	N/A	29-Mar-11					
	Malaysia	Sri Pulau Estate	2,049.87	Certified	N/A	29-Mar-11					
	Malaysia	Kulai Estate	3,023.42	Certified	N/A	29-Mar-11					
	Malaysia	Layang Estate	3,258.90	Certified	N/A	29-Mar-11					
Sandakan Bay	Malaysia	CEP Renggam Estate	3,039.63	Certified	N/A	29-Mar-11					
	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	N/A	1-Oct-08					
	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	N/A	1-Oct-08					
	Malaysia	Tunku Estate	3,199.05	Certified	N/A	1-Oct-08					
	Malaysia	Tigowis Estate	2,074.02	Certified	N/A	1-Oct-08					
	Malaysia	Sentosa Estate	3,545.54	Certified	N/A	1-Oct-08					
Melalap	Malaysia	Segaliud Estate	4,820.13	Certified	N/A	1-Oct-08					
	Malaysia	Melalap Oil Mill	5,246.18	Certified	N/A	21-Jan-11					
	Malaysia	Melalap Estate	2,096.73	Certified	N/A	21-Jan-11					

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
Binuang	Malaysia	Sapong Estate	3,149.45	Certified	N/A	21-Jan-11					
	Malaysia	Binuang Oil Mill	11,659.58	Certified	N/A	16-Jan-09					
	Malaysia	Binuang Estate	3,271.08	Certified	N/A	16-Jan-09					
	Malaysia	Sungang Estate	3,407.98	Certified	N/A	16-Jan-09					
	Malaysia	Tingayu Estate	1,881.08	Certified	N/A	16-Jan-09					
	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	N/A	16-Jan-09					
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	N/A	16-Jan-09					
	Malaysia	Giram Estate	4,166.98	Certified	N/A	16-Jan-09					
	Malaysia	Mostyn Estate	4,178.04	Certified	N/A	16-Jan-09					
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	N/A	16-Jan-09					
	Malaysia	Merotai Estate	3,052.66	Certified	N/A	16-Jan-09					
	Malaysia	Imam Estate	3,773.56	Certified	N/A	16-Jan-09					
	Malaysia	Tiger Estate	2,497.86	Certified	N/A	16-Jan-09					
	Malaysia	Table Estate	2,221.63	Certified	N/A	16-Jan-09					
Layang	Malaysia	Lavang Oil Mill	24,836.54	Certified	N/A	30-Dec-11					
	Malaysia	Lavang Estate	4,363.83	Certified	N/A	30-Dec-11					
	Malaysia	Rasan Estate	3,454.00	Certified	N/A	30-Dec-11					
	Malaysia	Belian Estate	2,847.00	Certified	N/A	30-Dec-11					
	Malaysia	Kelida Estate	2,460.00	Certified	N/A	30-Dec-11					
	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	N/A	30-Dec-11					
	Malaysia	Pekaka Estate	2,626.14	Certified	N/A	30-Dec-11					
	Malaysia	Ruai Estate	2,460.96	Certified	N/A	30-Dec-11					
	Malaysia	Dulang Estate	2,548.00	Certified	N/A	30-Dec-11					
	Malaysia	Charquest Estate	1,448.71	Certified	N/A	30-Dec-11					

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Malaysia	Paroh Estate	2,627.90	Certified	N/A	30-Dec-11					
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	N/A	30-Dec-11					
	Malaysia	Rajawali Estate	6,087.27	Certified	N/A	30-Dec-11					
	Malaysia	Samudera Estate	3,308.60	Certified	N/A	30-Dec-11					
	Malaysia	Semarak Estate	2,248.68	Certified	N/A	30-Dec-11					
	Malaysia	Bayu Estate	2,459.90	Certified	N/A	30-Dec-11					
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	N/A	30-Dec-11					
	Malaysia	Derawan Estate	2,490.79	Certified	N/A	30-Dec-11					
	Malaysia	Sahua Estate	2,644.00	Certified	N/A	30-Dec-11					
	Malaysia	Takau Estate	2,107.00	Certified	N/A	30-Dec-11					
	Malaysia	Damai Estate	2,287.04	Certified	N/A	30-Dec-11					
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Islands	Tetere Oil Mill	9,025.69	Certified	N/A	18-Mar-11					
	Solomon Islands	Tetere Estate	2,947.79	Certified	N/A	18-Mar-11					
	Solomon Islands	Ngalimbiu Estate	2,498.65	Certified	N/A	18-Mar-11					
	Solomon Islands	Mbalisuna Estate	2,868.47	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – West Zone (83)	245.50	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – Central Zone (53)	181.71	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – MBA East Zone (59)	180.80	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – MBE East Zone (37)	102.77	Certified	N/A	18-Mar-11					
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16,508.59	Certified	N/A	15-Feb-13					
	Papua New Guinea	Giligili Estate	1,095.47	Certified	N/A	15-Feb-13					
	Papua New Guinea	Hagita Estate	2,450.02	Certified	N/A	15-Feb-13					
	Papua New Guinea	Waigani Estate	2,341.13	Certified	N/A	15-Feb-13					
	Papua New Guinea	Sagarai Estate	2,864.55	Certified	N/A	15-Feb-13					

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Papua New Guinea	Padipadi Estate	4,517.67	Certified	N/A	15-Feb-13					
	Papua New Guinea	Mariawatte Estate	1,680.14	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - West Sagarai Estate (212)	345.96	Certified	N/A	15-Feb-13					
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10,720.53	Certified	N/A	19-Mar-12					
	Papua New Guinea	Kara Estate	1,032.10	Certified	N/A	19-Mar-12					
	Papua New Guinea	Nalik Estate	2,666.75	Certified	N/A	19-Mar-12					
	Papua New Guinea	West Coast Estate	627.60	Certified	N/A	19-Mar-12					
	Papua New Guinea	Noatsi Estate	2,064.10	Certified	N/A	19-Mar-12					
	Papua New Guinea	Madak Estate	1,517.11	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders -North Division (615)	1,022.12	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders- South Division (866)	1,257.21	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders -West Division (309)	533.54	Certified	N/A	19-Mar-12					
Ramu Agricultural Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14,606.08	Certified	N/A	5-Aug-10					
	Papua New Guinea	Gusap East (Gusap) Estate	2,856.45	Certified	N/A	5-Aug-10					
	Papua New Guinea	Gusap West (Paddox) Estate	3,019.09	Certified	N/A	5-Aug-10					
	Papua New Guinea	Surinam Estate	2,154.14	Certified	N/A	5-Aug-10					
	Papua New Guinea	Dumpu Estate	2,254.36	Certified	N/A	5-Aug-10					
	Papua New Guinea	Ngaru Estate	854.33	Certified	N/A	5-Aug-10					
	Papua New Guinea	J Estate (Jephcott) Estate	2,824.01	Certified	N/A	5-Aug-10					
	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	N/A	5-Aug-10					
	Papua New Guinea	Smallholders - Morobe VOPs (253)	283.70	Certified	N/A	5-Aug-10					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	N/A	1-Feb-13					
	Papua New Guinea	Mamba Oil Mill		Certified	N/A	1-Feb-13					
	Papua New Guinea	Embi Estate	1,737.78	Certified	N/A	1-Feb-13					
	Papua New Guinea	Ambogo Estate	2,040.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sangara Estate	1,780.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sumbiripa Estate	2,545.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Mamba Estate	4,013.10	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sambogo Estate	2,637.85	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Sorovi Division (2019)	3,940.21	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Saiho Division (842)	1,493.06	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1,474.23	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2,940.15	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1,063.66	Certified	N/A	1-Feb-13					
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Kumbango Oil Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Kapiura Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Numundo Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Waraston Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Bebere Estate	2,226.71	Certified	N/A	10-Sep-08					
	Papua New Guinea	Kumbango Estate	2,610.80	Certified	N/A	10-Sep-08					
	Papua New Guinea	Togulo Estate	1,509.20	Certified	N/A	10-Sep-08					
	Papua New Guinea	Dami Estate	1,507.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Waisisi Estate	1,090.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Kautu Estate	4,280.60	Certified	N/A	10-Sep-08					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
	Papua New Guinea	Karausu Estate	2,387.64	Certified	N/A	10-Sep-08					
	Papua New Guinea	Moroo Estate	848.16	Certified	N/A	10-Sep-08					
	Papua New Guinea	Bilomi Estate	2,011.70	Certified	N/A	10-Sep-08					
	Papua New Guinea	Loata Estate	562.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Haella Estate	4,220.30	Certified	N/A	10-Sep-08					
	Papua New Guinea	Garu Estate	3,709.60	Certified	N/A	10-Sep-08					
	Papua New Guinea	Daliavu Estate	2,484.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Sapuri Estate	2,180.90	Certified	N/A	10-Sep-08					
	Papua New Guinea	Malilimi Estate	3,837.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Rigula Estate	3,720.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Nomundo Estate	2,645.17	Certified	N/A	10-Sep-08					
	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1,103.77	Certified	N/A	10-Sep-08					
	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1,992.59	Certified	N/A	10-Sep-08					
	Papua New Guinea	Lolokoru Estate	2,453.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Ove Estate	3,541.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Tamare Estate	1,362.70	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders LSS Mosa (1822)	5,008.53	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP East (1817)	5,324.37	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP Central (1964)	5,756.57	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP West (1279)	2,804.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	700.37	Certified	N/A	10-Sep-08					
Markham Farming Company Limited	Papua New Guinea	Erap Mill	5,399.40	Certified	N/A	27-Mar-20				There is total area for NPP:	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not Certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP (Only applicable when revision is made)			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
(MFCL)/Markham Agro Pte. Ltd.										710.30 ha which is currently excluded from the certification scope of MFCL until the NPP is approved.	
	Papua New Guinea	Munum Estate	1,734.57	Certified	N/A	27-Mar-20					
	Papua New Guinea	Maralumi Estate	2,427.15	Certified	N/A	27-Mar-20					
	Papua New Guinea	Erap Estate	1,237.68	Certified	N/A	27-Mar-20					

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

3.3 Details of Nonconformities

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

During this Assessment there were one (1) Critical; one (1) Minor nonconformities and one (1) Opportunity for Improvement raised. The Strategic Operating Unit (SOU 3) - Elphil Palm Oil Mill 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 Critical Nonconformity(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			
NCR Ref #	2468405-202403-M1	Issued Date	21/03/2024
Due Date	19/06/2024	Closure Date	19/06/2024
Indicator & Category (Critical / Minor)	3.8.16 (Critical)		
Statement of Nonconformity:	Shipping Announcement in the RSPO IT platform was made more than three months after dispatch of RSPO certified products to a refinery.		
Requirement Reference:	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.		
Objective Evidence:	Transaction ID #TR-65a19e9e-7042 is referred. Based on verification of the RSPO PalmTrace, the shipping was made on 18/06/2023. However, the shipping announcement was made on 08/12/2023, which is more than three months.		
Corrections:	SDO has highlighted the issue to SDOB on the delay of the announcement that has triggered NCR for Elphil mill.		
Root Cause Analysis:	Lack of monitoring at SDO/GTM on the stock usage and shipping announcement within the 3 month period which resulted in delay of the shipping announcement more than the stipulated period.		
Corrective Actions:	<ul style="list-style-type: none"> SDO will send email to remind SDOB and other refineries to ensure they announce RSPO sales by every 5th of the month and not using stock more than 3 months to match with their sales. SDO will reject the announcement for those contracts exceed 3 shipping month and notify refinery accordingly. SDOB to ensure no more delays for RSPO sales announcement by not using RSPO stock (more than 3 months from contractual month) to match with their product sales in future. 		
Assessment Conclusion:	Evidence verified: 1) E-mail dated 07/05/2024 from SDO to remind SDOB and other refineries to ensure they announce RSPO sales by every 5th of the month and not using stock more than 3 months to match with their sales.		

- 2) The following shipments were announced in the PalmTrace less than 3 months:

Transaction IDs	Date of shipment	Date of announcement
TR-9ff1b905-5867	25-04-2024	07-05-2024
TR-9bd6c490-9c78	19-04-2024	06-05-2024
TR-02111f92-dc54	13-04-2024	03-05-2024

The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.

Non-conformity			
NCR Ref #	2468405-202403-N1	Issued Date	21/03/2024
Due Date	Next assessment visit	Closure Date	Open
Indicator & Category (Critical / Minor)	3.3.2 (Minor)		
Statement of Nonconformity:	The monitoring on appropriate PPE to be used was not satisfactorily demonstrated.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	<p>During the site visit at field 2014A at Kinta Kellas Estate, an EFB application operation was observed to be carried out using the MTG Tractor (Grabber). It was noted that the driver of the MTG Tractor (Grabber) was not wearing earplugs during the EFB application activities.</p> <p>Further verification during interviews with the workers confirmed that the driver was aware of the necessary PPE requirements and that the PPE, including earplugs, were provided at no cost. However, he admitted that he did not bring his earplugs with him to the workplace. Based on training records, it was found that the worker had received PPE training on 06/01/2024. Furthermore, according to the PPE issuance records, earplugs were provided on 27/02/2024, demonstrating that the estate management had supplied the necessary PPE to the worker. This is not in line with the Personal Protective Equipment (PPE) Matrix for 2024 where it has been mentioned that tractor drivers are required to wear earplugs.</p>		
Corrections:	The management has provided the necessary PPE to the workers but there is a lack of monitoring to ensure that the workers bring and wear the PPE before starting work.		
Root Cause Analysis:	<ul style="list-style-type: none"> • PPE refresher training has been conducted to all the driver to make sure that aware on the usage of PPE for the activity. • Daily morning inspection to ensure all workers have all required PPE in good condition and worn while working. • Workers are encouraged to use the e-sime + reporting on unsafe acts 		
Corrective Actions:	<ul style="list-style-type: none"> • Estate management (Assistant and Field Staff) to monitor on daily basis and make sure all the workers wearing complete PPE during morning muster. • Management will arrange for refresher training on quarterly basis to remind workers on the risks and safety requirements when performing the task and hours by wearing proper PPE. • Workers are also reminded of requirements under GUIDELINES ON OCCUPATIONAL SAFETY AND HEALTH ACT 1994 (ACT 514), PART VI . • General Duties of Employees and Management can take action including Warning letter will be issued to the workers who did not comply on the PPE usage during working hours. 		
Assessment Conclusion:	The corrections and corrective actions are accepted. Evidence of implementation shall be verified in the next assessment visit.		

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Opportunity for Improvements	
OFI #	Description
2468405-202403-I1	<u>Indicator 7.11.3</u> The communication between Kinta Kellas Estate and the adjacent stakeholder (PPNP) can be further improved to obtain the latest information about who are the current tenants/lessee of their land so that the engagement of fire prevention measure can be made the soonest.

Positive Findings	
PF #	Description
PF 1	Good cooperation and participation from the management team in the assessment activity.
PF 2	Retrieval of relevant documents was efficient.
PF 3	High interest was shown by the sampled workforce in implementing the RSPO Standard requirements.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Minor Non-conformity			
NCR Ref #	2316980-202302-N1	Issued Date	02/03/2023
Due Date	21/03/2024	Closure Date	21/03/2024
Indicator & Category (Critical / Minor)	7.3.1 – Minor		
Statement of Nonconformity:	Waste management plan to include recycling and disposal of waste generated from external parties were not comprehensively documented and implemented.		
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		
Objective Evidence:	<p><u>Kinta Kellas Estate</u> Sighted empty paint containers, used oil lubricant (red colour), used oil/grease (yellow colour) was dumped near to post guard. Based on information given by management team, the waste was temporary stored by contractor after completing work in the estate.</p> <p><u>Kamuning Estate</u> Onsite interview was carried out with YXXX CXXXXX Sdn Bhd has confirmed that machinery maintenance and service was done on the ground. Responsibilities of the said contractor to manage all waste (SW, recycle, domestic waste etc) generated accordingly was spelled out under contract form, term of delivery no. (iii). However, this was not clearly defined under waste management plan for FY2023.</p>		
Corrections:	<p><u>Kinta Kellas Estate</u> Estate Management immediately collect used oil lubricant and empty paint container and stored at scheduled waste store for disposal purposes.</p> <p><u>Kamuning Estate</u> Estate Management immediately informed YXXX CXXXXX Sdn Bhd not to conduct machinery services on the ground without proper tray and prevent direct soil contamination on the ground. Others, estate management already add on scheduled waste handling by contractor inside waste management plan.</p>		
Root Cause Analysis:	<p><u>Kinta Kellas Estate</u> During the audit, contractor still working in progress to complete construction inside estate. Contractor not stored empty paint container, used oil /grease container at scheduled waste area. The contractor also lack knowledge on the Environmental Quality Act (Scheduled Waste) Reg 2005.</p> <p><u>Kamuning Estate</u> The contractor does not adhere as per the contract. The contractor also not clear on how to handle scheduled waste until scheduled waste disposal.</p>		
Corrective Actions:	<p><u>Kinta Kellas Estate</u></p> <ol style="list-style-type: none"> 1) Estate management will conduct scheduled waste training to the respective contractor. 2) Estate will monitor through workplace inspection from time to time to ensure all contractor's scheduled waste are cleared from site after finishing their 		

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	<p>work/service.</p> <p>3) Estate will include contractor's scheduled waste management in annual Waste Management Plan 2023.</p> <p><u>Kamuning Estate</u></p> <p>1) Estate management will include the contractor for scheduled waste training.</p> <p>2) Estate will monitor through workplace inspection from time to time at the contractor area and to ensure all scheduled waste dispose as per Environmental Quality Act (Scheduled waste) Reg 2005.</p>
Assessment Conclusion:	<p><u>Evidence verified:</u></p> <p><u>Elphil Estate</u></p> <p>Contractor is not allowed to park their lorries and not allowed to carry out maintenance work inside the premise.</p> <p><u>Kinta Kellas Estate</u></p> <p>Based on site visit at the main entrance guard post, the empty paint containers, used oil lubricant (red colour), used oil/grease (yellow colour) had been cleared from the site. The wastes were then disposed through licensed Scheduled Wastes collector. Consignment notes were made available for verification.</p> <p><u>Kamuning Estate</u></p> <p>Workplace inspection report conducted shows contractors' activities were checked and recorded on quarterly basis. Last inspection was done on 14/03/2024.</p> <p>Training on Scheduled Wastes handling was given to all the contractors and records of training were made available for verification.</p> <p>The implementation of the corrections and corrective actions were found to be effective to close the NCR. There was no recurrence of NC and thus, this Minor NCR is closed.</p>

Previous Audit Minor Non-conformity			
NCR Ref #	2316980-202302-N2	Issued Date	02/03/2023
Due Date	21/03/2024	Closure Date	21/03/2024
Indicator & Category (Critical / Minor)	7.11.3 (Minor)		
Statement of Nonconformity:	Engagement process with adjacent stakeholders on fire prevention and control measures was not effectively implemented.		
Requirement Reference:	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		
Objective Evidence:	<p><u>Kinta Kellas Estate</u> Identification of adjacent stakeholders (landowner - durian orchard and private estate owner - PPNP estate) was not updated in the stakeholder map. The said stakeholders were not part of stakeholders consulted during annual stakeholder meeting on 28/12/22. The names were not captured in the latest stakeholder list for FY 2023.</p> <p><u>Kamuning Estate</u> Identification of adjacent stakeholders (village/community – Kg Txxx and private estate owner - Kxxxx estate) was not updated in the stakeholder map. The said stakeholders were not part of stakeholders consulted during annual stakeholder meeting on 9/2/23. The names were not captured in the latest stakeholder list for FY 2023.</p>		
Corrections:	<p><u>Kinta Kellas Estate</u> Estate management will conduct annual review of stakeholders list to ensure that the List and Stakeholders Map is kept up to date to include the adjacent stakeholders through various approaches/mechanisms/engagements. Estate Management to revise and update the contact details of the durian orchard owner and PPNP Estate into List of Stakeholder and stakeholder map followed by engagements during annual stakeholder meetings.</p> <p><u>Kamuning Estate</u> Estate management will conduct annual review of stakeholders which includes the broader understanding that stakeholders are: An individual or group with a legitimate and/or demonstrable interest in, or who is directly affected by, the activities of an organisation and the consequences of those activities. (RSPO MYNI 2019) and to ensure that the Stakeholders List and Map is kept up to date to include the relevant stakeholders through various approaches/mechanisms/engagements. Estate Management to revise and update the contact details of the village head of Kg Txxx and owner of Kxxxx Estate/private estate into List of Stakeholder and stakeholder map followed by engagements during annual stakeholder meetings.</p>		
Root Cause Analysis:	<p><u>Kinta Kellas Estate</u> No mechanism/approach by the estate to identify and locate the relevant stakeholders and their details for further stakeholder engagements.</p> <p><u>Kamuning Estate</u></p>		

	Misinterpretation by estate on the narrow definition of 'stakeholders' which only includes stakeholders that is bordering the estate/ within the adjacent estate parameter.
Corrective Actions:	<p><u>Kinta Kellas Estate</u> Estate Management to identify and locate the durian orchard owner and PPNP estate via various mechanism/approaches to obtain the relevant contact details e.g., through contacting related government agencies/smallholders association, or through inputs of other adjacent stakeholders/smallholders. Others, to identify the stakeholder from Google map layer and proceed with the engagement process once the stakeholder had been identified.</p> <p><u>Kamuning Estate</u> Estate Management to identify and locate the village head of Kg Txxx and owner of Kxxxx Estate/private estate to obtain the relevant contact details via various mechanism/approaches e.g., through contacting related government agencies/smallholders association, or through inputs of other adjacent stakeholders/smallholders. Others, to identify the stakeholder from Google map layer and proceed with the engagement process once the stakeholder had been identified.</p>
Assessment Conclusion:	<p>Maps that include the adjacent stakeholders have been established and latest updated in Jan 2024 for all the sampled estates. Lists of stakeholders have been updated where Kg Txxx and Ladang Kxxxx were included. Engagement on fire prevention was made through stakeholder consultation conducted on 23/01/2024. Fire prevention plan was included in the minutes of meeting. Nonetheless, Kg Txxx and Ladang Kxxxx could not turn up for the meeting. The management had made an effort to outreach them by giving them a feedback form on 29/01/2024 (Txxx) and 30/01/2024 (Kxxxx) and also provided them with the stakeholders consultation minutes of meeting.</p> <p>The implementation of the corrections and corrective actions were found to be effective to close the NCR. There was no recurrence of NC and thus, this Minor NCR is closed.</p>

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Not Applicable</p> <p>Verification / Follow-up actions: Not Applicable</p>

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1893075-202003-M1	Critical	6.2.3	13/03/2020	Closed on 05/06/2020
1893075-202003-M2	Critical	6.2.2	13/03/2020	Closed on 05/06/2020
1893075-202003-N1	Minor	7.3.1	13/03/2020	Closed on 19/03/2021
2033660-202103-M1	Critical	7.10.1	19/03/2021	Closed on 18/05/2021
2033660-202103-N1	Minor	2.2.2	19/03/2021	Closed on 18/03/2022
2033660-202103-N2	Minor	3.4.2	19/03/2021	Closed on 18/03/2022
2179275-202203-M1	Critical	2.1.1	18/03/2022	Closed on 18/05/2022
2179275-202203-M2	Critical	3.8.12	18/03/2022	Closed on 18/05/2022
2179275-202203-N1	Minor	3.3.2	18/03/2022	Closed on 02/03/2023
2316980-202302-N1	Minor	7.3.1	02/03/2023	Closed on 21/03/2024
2316980-202302-N2	Minor	7.11.3	02/03/2023	Closed on 21/03/2024
2468405-202403-M1	Critical	3.8.16	21/03/2024	Closed on 19/06/2023
2468405-202403-N1	Minor	3.3.2	21/03/2024	"Open"

3.4 Stakeholders and previous landowner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss Strategic Operating Unit (SOU 3) - Elphil Palm Oil Mill Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO 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 later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace. 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 below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Government agencies	SMK. Mxxxx	Face to face
Contractor	Axxxx Sdn Bhd – FFB Transporter contractor)	Face to face

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Internal	Local and Foreign Workers	Face to face
Union	NUPW Representative	Face to face
Neighbouring estate	Perbadanan Pembangunan Pertanian Negeri Perak (PPNP)	Phone call
FFB supplier	Nx Kxxx Hxxx	Face to face
Local communities	Penghulu Kampung Lxxxx	Face to face
Internal stakeholder	Sundry shops	Face to face
Internal stakeholder	Gender committee	Face to face

Stakeholders comment	
1	<p>Feedbacks: (Axxxx Sdn Bhd – FFB Transporter contractor)</p> <p>The contractor has a good relationship with the estate management. The contractor has also informed by the estate of the procedure of complaint and grievance during the stakeholder meeting and during the briefing/training session with the contractor. The contractor also mentions on the payment process which was done according in the stipulated contract agreement and award of contract was delivered in unbiased tendering process</p> <p>Audit Team verification and response: No further verification required.</p>
2	<p>Feedbacks: Local and Foreign Workers</p> <p>Regular training on company's SOP, policies, safety and health, environmental and social aspects were conducted by estate management. Employment contract and payslip were provided, and the salaries deposited into workers bank account. Wages are paid according to Minimum Wages Order 2022. PPE is provided at no cost and can be replaced by making a request to the estate management. Foreign workers retain possession of their passports. Workers are aware of the complaint and grievance channels available to them.</p> <p>Audit Team verification and response: No further verification required.</p>
3	<p>Feedback: Gender Committee Representative</p> <p>They informed that no sexual harassment and violence cases reported since the last audit. Female workers understand the function of Gender Committee and aware the complaint mechanism if there are any issues occurred. They were treated equally without any discrimination by the estate management.</p> <p>Audit Team verification and response: No further verification required.</p>
4	<p>Feedback: NUPW Representative</p> <p>They informed that there are no outstanding issues with the estate management. Regular meetings between the estate management and NUPW committee are conducted to address any matter arising from the workers. Worker's welfare including housing, salary payment and benefit are well taken care of by the estate management.</p> <p>Audit Team verification and response: No further verification required.</p>
5	<p>Feedback: Sundry Shop</p> <p>No unlicensed items are sold in the sundry shop. The monthly rent set by the estate is very reasonable. Regularly attend at meeting and consultation with estate management. Prices of each item are displayed in the shop.</p> <p>Audit Team verification and response: No further verification required.</p>

6	<p>Feedback: Perbadanan Pembangunan Pertanian Negeri Perak (PPNP)</p> <p>Interview has been conducted through phone call as PPPNP has been identified as neighbouring estate. As per interview, the representative mentioned that PPPNP leased the land that has been awarded by Perak state government to villagers/small business owner to run agriculture activities. He also mentioned that there several land has been leased which located neighbouring to Kinta Kellas Estate.</p> <p>However, Kinta Kellas Estate had contacted PPPNP after the audit and was told that the land adjacent to the estate has yet to leased to anyone.</p> <p>Audit Team verification and response:</p> <p>An OFI was raised on improving the communication between the management and PPPNP. Refer OFI #2468405-202403-I1.</p>
7	<p>Feedback: Nxx Kxxx Hxxx</p> <p>Nxx Kxxx Hxxx is one the FFB supplier to Elphil POM. He mentioned he has been explained on FFB pricing and standard of grading. There is no issues of payment where payment has been made twice months. If there is any issues, he aware the PIC that handle any consultation and communication procedure.</p> <p>Audit Team verification and response: No further verification required.</p>
8	<p>Feedback: Penghulu Kampung Lxxx</p> <p>Good cooperation given by estate management team. Contribution not only monetary but also manpower and machinery were given if there is any assistance required. Relationship and contribution with the estate management were consistent rather than ad-hoc. Estate under SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) is known for offering job opportunity to the villager. No land encroachment from SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) estates.</p> <p>Audit Team verification and response: No further verification required.</p>
9	<p>Feedback: (SMK. Mxxxx)</p> <p>The school have a very good relationship with the estate management. Verify with the school principal, the estate management is very responsive and easy to discuss with if there is any issue raised from his side. The school were also attended the stakeholder meeting and they were made to understand and aware of the complaint and grievance procedure of the estate. However, during the consultation, the school principal has raised concern regarding on the procedure for requesting of donation in terms of monetary or manpower</p> <p>Audit Team verification and response: No further verification required.</p>

List of landowner / user contacted

Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Not applicable as all the estates under the Certification Unit have already undergone 2nd cycle of Replanting. SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) have acquired all the land (freehold and lease) from the State of Perak Government.					

Previous landowner / user comment

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

N/A	Feedbacks: N/A
	Audit Team verification and response: N/A

3.5 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.

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Strategic Operating Unit (SOU 3) - Elphil Palm Oil Mill has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Strategic Operating Unit (SOU 3) - Elphil Palm Oil Mill is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Valence Shem	Name: Shylaja Devi Vasudevan Nair
Company Name: BSI Services Malaysia Sdn Bhd	Company Name: SD Guthrie Bhd
Title: Lead Auditor	Title: Head, Sustainability Compliance Unit, Group Sustainability Dept.
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 20/06/2024	Date: 10/07/2024

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	(C) Documents that are specified in the RSPO P&C are made available to the public. - Critical (Major) compliance -	There is evidence that all documents that has been specified in the RSPO P&C has been made available to public. It has been verified based on the management systems that has been established through procedure which each operating units need to respond of any information request received. Each operating units need to verify and justify each request base on types of concerns. Process of request has been stipulated in the Standard operating manual (SOM) subsection 5.5; Procedure for external communication issuance date 01/04/2008. Other than that, policy of the company has been made available in the SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website.	Complied
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	All the document/information has been established in both Bahasa Malaysia and English. As per conversation with the management, if there is any request from the stakeholder who need explanation, the management of each operating unit is responsible to explain the information to the stakeholders.	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	There is no information request has been received for all operating units and has been verified based on the records and interview with stakeholders where there is only request for assistance recorded. As per interview, any information request will be recorded in the logbook.	Complied
1.1.4	(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	Documented in the standard operating manual (SOM) subsection 5.5, management responsibility; appendix 5.5.3.2, Procedure for external communication. Communication of the policy has been done through the stakeholders consultations that that has been conducted on 24/08/2023 with attendance for various stakeholders for all operating units under SOU3- Elphil	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Critical (Major) compliance -	POM. As per interview with sample stakeholders, there is evidence that the procedure has been communicated and all of them can demonstrate their understanding on the procedure.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives. - Minor compliance -	List of stakeholders has been maintained and will be updated on annual basis or if there is any amendment of the stakeholders. Sighted information for the stakeholders has been maintained such as address and contact number.	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts. - Minor compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) established Code of Business Conduct where the company implemented the attitude of fair, integrity, and ethic during any business process. The company is strictly prohibited to have any bribery related in the business processes. The code established in Bahasa Malaysia and English. SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 also includes the clause 'promoting good governance and transparency: abiding by the Group Policies & Authorities (GPA) and the Code of Business Conduct (COBC). Sample has been taken or tendering process for several contract which clearly follow the process the tendering that will decide based on pricing and by the regional office.	Complied
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) established Code of Business Conduct where the company implemented the attitude of fair, integrity and ethic during any business process. The company is strictly prohibited to have any bribery related in the business processes. The code established in Bahasa Malaysia and English. SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 also includes the clause 'Promoting good	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>governance and transparency: abiding by the Group Policies & Authorities (GPA) and the Code of Business Conduct (COBC).</p> <p>Tendering process has been established where tendering process will be initiated by operating units and will be approved by regional office. Once approve, the document will be forwarded to tendering committee and selection. There are some cases that direct awarded will be done due to certain circumstances such as insufficient supplier submitted quotation and others. Sample has been taken for the tendering process and compliance with the policy that has been established.</p> <p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) also has established whistleblowing policy that has been made available at the website if there is any in compliance of policy identified.</p>	
Principle 2: Operate legally and respect rights			
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	<p>(C) The Unit of Certification complies with legal requirements</p> <p>- Critical (Major) compliance -</p>	<p>Compliance to each applicable law and regulation is monitored by the operating units and sustainability team. Among the evidence of compliance verified were:</p> <p><u>Elphil POM:</u></p> <ul style="list-style-type: none"> - Private installation from Energy Commission, #012061/2023, valid until 31/12/2024 - Electrical chargeman competency, #PJ-T-4-B-0153-2021, valid until 07/03/2025 - Third party environmental audit, last conducted on 05/10/2023, audit tracking #JAS.AHQ.600-3/1/25-06/2023 – no non-compliance raised - DOE License #004583, valid until 30/06/2024 - Certificate of Fitness (Boiler) #PK PMD 20023, valid until 03/03/2025 - Certificate of Fitness (Boiler) #PK PMD 20706, valid until 11/09/2024 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Certificate of Fitness (air receiver) #PK PMT 80178, valid until 03/03/2025 - Certificate of Fitness (air receiver) #PK PMT 80179, valid until 03/03/2025 - Certificate of Fitness (steam receiver) #PK PMT 4103, valid until 03/03/2025 - Certificate of Fitness (steriliser) #PK PMT 3878, valid until 03/03/2025 - Certificate of Fitness (steriliser) #PK PMT 3880, valid until 03/03/2025 - Certificate of Fitness (steriliser) #PK PMT 3882, valid until 03/03/2025 - MPOB License, #540132004000, valid until 31/05/2024, approved to process 216,000 mt FFB/year <p><u>Elphil Estate:</u></p> <ul style="list-style-type: none"> - MPOB License, #529849002000, valid until 31/05/2024 - MPOB License for nursery, #617601011000, valid until 31/08/2024 - Permit to store diesel, #PBKB/2023/B/A-000255, valid until 19/07/2025 - Permit to store diesel, #PBKB/2023/B/A-000254, valid until 19/07/2025 - Permit to store diesel, #PBKB/2023/B/A-000253, valid until 19/07/2025 - CF air compressor, #PK PMT 5693, valid until 07/02/2025 - CF air compressor, # PK PMT 5694, valid until 07/02/2025 - CF air compressor, #PK PMT 6619, valid until 07/02/2025 <p><u>Kinta Kellas Estate:</u></p> <ul style="list-style-type: none"> - MPOB License, #528648002000, valid until 31/03/2024 - Permit to store diesel, #A003249, valid until 17/07/2024, 8,500 lt - CF air compressor, #PK PMT 951, valid until 04/12/2024 	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Kamuning Estate:</u></p> <ul style="list-style-type: none"> - MPOB License, #524034002000, valid until 30/09/2024, 1,388.19 Ha - MPOB License, #524034002000, valid until 31/10/2024, 1,098 Ha - MPOB License, #524039302000, valid until 31/10/2024, 1,250 Ha - MPOB License for nursery, #558418011000, valid until 28/02/2025 - Permit to store diesel & petrol, #PBKB/2024/B/A-000136, valid until 13/03/2027, 10,000 lt - CF air compressor, #PK PMT 5555, valid until 29/01/2025 - CF air compressor, #PK PMT 5556, valid until 29/01/2025 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.</p> <p>- Minor compliance -</p>	<p>Addressed in Estate/Mill Quality Management System, Level 2: Standard Operating Manual, Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10 December 2008. A mechanism to ensure compliance to legal and other requirement has been documented in EQMS & MQMS (Estate & Mill Quality Management System) under Standard Operation Manual distributed to all operating units under SOU 20. The Group Sustainability Department (GSD) and the respective operating units will undertake the responsibility of identifying, managing, updating, and tracking the legal requirement as well as monitoring the status of legal compliance.</p> <p>Tracking system is available to identify changes in the relevant regulations through head office, website information and the information is communicated from the Group Head Office.</p> <p>The sampled OUs have their list of all relevant laws and legal requirements documented in Legal and Other Requirement Register (LORR). The lists are reviewed from time to time and updated whenever necessary.</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. - Minor compliance -	Based on site visit at the sampled estates' boundaries, among the methods of boundary demarcation used were trenching/bund, PVC pegs (painted with red and white), barbwire fencing, and field roads. The demarcations were visibly maintained as verified at the following sites: - Elphil Estate: boundary between Field #P97G and NLFCS plantation - Kinta Kellas Estate: boundary between Field #P14A and private land There was no oil palm planted beyond the legal boundaries observed.	Complied
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is maintained. - Minor compliance -	The list of contracted parties available as per stakeholder list 2024. Both the estates and the mill continued to maintain the stakeholder's information (address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools, local communities, CPO/PK customers, etc. The list was updated respectively comprises of various parties, neighboring communities and Government Agencies.	Complied
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available. - Minor compliance -	The agreements (selectively sampled) have included clauses in relation to requirement to meeting legal among others: It stated that the agreement is governed among others by the following responsibilities and compliance: Clause 5 - Labour & Human Rights Clause 6 - Environment Occupational Safety Health Clause 7 - Ethic & Management Practices Compliance with applicable laws and guidelines 1. To comply with all applicable laws, by-laws, rules, regulations 2. Not limited to laws in relation to employment, environment, OSH, anti-bribery, anti-slavery, human traffic 3. Laws and SOP on COVID 19 pandemic	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>Company's Guidelines, Policies and Principles</p> <ol style="list-style-type: none"> 1. Obligations towards the Representative 2. All contractors are subject to KPI monthly evaluation. 3. General Commitment towards RSPO MSPO certification standards <p>Failure to provide the services and/or comply with laws and guidelines.</p> <ol style="list-style-type: none"> 1. Special obligations, covenants and undertaking of the transporter. 2. Applicable Laws 3. All contractors have signed (IIV - Ikrar Integriti Vendor) of respective dates and region. 	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>- Minor compliance -</p>	<p>The contract signed with contractors as sighted in for all operating units with contractors, therein have included under clause 5.8 abolishment of child labour & protecting the rights of children available in the Vendor COBC and Human Rights Charter protecting the rights of children.</p>	Complied
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license <p>- Critical (Major) compliance -</p>	<p>Elphil POM has 3 own supply bases namely Elphil Estate, Kinta Kellas Estate and Kamuning Estate The mill also receives FFB from other estates outside SOU 3 which is under SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) (i.e., Chersonese Estate and Kalumpong Estate). All estates under SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) possessed complete information as verified during the audit as following:</p> <ul style="list-style-type: none"> • Information of GPS. • Evidence of the ownership status as per land title. 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance																	
		<ul style="list-style-type: none">• Delivery notes as supporting documents for claim.• Valid MPOB license with purpose 'Menjual dan Mengalih FBB'																		
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator2.3.1. - Minor compliance -	There were several indirectly sourced FFB for Elphil POM. Information on locations with GPS coordinate, MPOB license no., MPOB license validity, land title no. and delivery notes or tickets for FFB supplier were recorded in the system and file named Trace to Plantation (TTP) Master list. The list was updated on 07/01/2024 by Supply Chain Executive from HQ. The executive will gather the information of indirectly sourced FFB from all POM under SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) and proceed to input this data into the TTP system and file.	Complied																	
Principle 3: Optimise productivity, efficiency, positive impacts and resilience																				
Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.																				
3.1.1	(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance -	The business or management plans for the estates and mill were presented in the form of annual budget (MPLAN) with 4 years projection (2025 – 2028). The annual budget contains the crop projection and the finance allocation for field & mill operation and administrations. The management has their monthly progress report and regular meetings to monitor the expenditure to ensure the budget is not overrun.	Complied																	
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	The estates have prepared the replanting programme with minimum of 5 years projection. The review of the programme is done at the end of every year. Below are the details of the programme: <table><tr><td rowspan="2">Estates</td><td colspan="5">Year/Ha</td></tr><tr><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>Elphil</td><td>211.31</td><td>198.92</td><td>161.86</td><td>113.45</td><td>0</td></tr></table>	Estates	Year/Ha					2024	2025	2026	2027	2028	Elphil	211.31	198.92	161.86	113.45	0	Complied
Estates	Year/Ha																			
	2024	2025	2026	2027	2028															
Elphil	211.31	198.92	161.86	113.45	0															

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings						Compliance
		Kamuning	357.00	301.00	318.19	207.00	0	
		Kinta Kellas	187.05	176.43	0	0	0	
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake. - Minor compliance -	Management review meeting for the operating units were last conducted on 10/11/2023 (Elphil POM), 30/10/2023 (Elphil Estate), 30/01/2024 (Kamuning Estate) and 01/11/2023 (Kinta Kellas Estate). The meetings were chaired by the respective managers of the operating units and attended by the key personnel. Based on the minutes of meeting, among the agenda discussed were: <ul style="list-style-type: none">• Introduction by chairman• Results of internal audits• Customer feedback• Status of preventive and corrective actions• Follow-up actions from previous management review• Changes that could affect the management system• Recommendation for improvement• Improvement of the effectiveness of the management system process• Resource needs						Complied
Criterion 3.2: The unit of Certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable Continuous improvement in key operations.								
3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. - Critical (Major) compliance -	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

RSPO P&C Public Summary Report Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>The action plans for continuous improvement for the sampled OUs were incorporated with the other action plans which among others are as follows:</p> <ul style="list-style-type: none"> - Pollution Prevention Plan - Identification and Management of Wastewater - Waste Management Plan - Environmental Improvement Plan - Water Management Plan - Safety and Health Programme - SIA management plan <p>Consideration of the main social and environmental impacts and opportunities were taken in developing all the action plans.</p>	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p>PROCEDURAL NOTE:</p> <p>The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed.</p> <p>Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required.</p> <p>- Minor Compliance -</p>	<p>The Certification Unit has filled their RSPO metrics template version 2.1. Based on verification through various documents such as land titles, JKKP report, employees register, computer software recording system, to name a few, the data reported in the metrics template were found to be accurate.</p>	Complied
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>The operations were guided by various SOPs mentioned below which were made available for verification:</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Mill</u></p> <ol style="list-style-type: none"> 1) Mill Quality Management Manual v.1 2008/MQMS/QMM/08 as a guidance document to operate the mill. 2) Sustainability Plantation Management System (MQMS/SOM/08 v.1 dated 1/11/2008) to includes mill SOPs. Sighted SOP for fruit handling station, sterilization station, threshing station, pressing station, kernel recovery station, boiler station and effluent treatment plant. <p><u>Estates</u></p> <p>SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) Agricultural Reference Manual that covers the entire operation of the estates from land preparation to crop harvesting and evacuation.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor Compliance -</p>	<p>Apart from daily routine supervision, among the other mechanism to check consistent implementation of the procedures are visit by the agronomist, internal audit, site inspection by the SHO, ESH visit, Estate Structured Crop Recovery, Structured Estate Performance Assessment Unit (SEPA) and Structured Oil Recovery Assessment (SORA) visits to name a few.</p> <p>Nonetheless, during the site visit at field 2014A at Kinta Kellas Estate, an EFB application operation was observed to be carried out using the MTG Tractor (Grabber). It was noted that the driver of the MTG Tractor (Grabber) was not wearing earplugs during the EFB application activities. Further verification during interviews with the workers confirmed that the driver was aware of the necessary PPE requirements and that the PPE, including earplugs, were provided at no cost. However, he admitted that he did not bring his earplugs with him to the workplace. Based on training records, it was found that the worker had received PPE training on 06/01/2024. Furthermore, according to the PPE issuance records, earplugs were provided on 27/02/2024, demonstrating that the estate management had supplied the necessary PPE to the worker. This is not in line</p>	Non-compliance

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		with the Personal Protective Equipment (PPE) Matrix for 2024 where it has been mentioned that tractor drivers are required to wear earplugs. Thus, a non-conformity report was assigned due to this lapse.	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor Compliance -	The sampled operating units maintain all records of monitoring and available for review. Among the records verified but not limited to were: <ul style="list-style-type: none"> - Various checklists used by the estates and mill for operations - Health and safety monitoring - Line site Inspections (Weekly) - Work Site Inspections (Quarterly) - Crop Quality Assessment by SQM (6 Monthly) - Plantation Management Unit (Yearly) - Internal Audit (Yearly) - Environment, Safety & Health Visit (As and When Required) - Structured Oil Recovery Assessment (SORA) – (6 Monthly) 	Complied
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is documented. - Critical (Major) compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has conducted the assessment to determined social impact from the Operation Unit and documented in the Social Impact Assessment Report (SIA) Report SOU 3 Elphil dated 24-27/08/2015. Based on the assessment conducted, the operation unit has established Management Plan on Social Impact Assessment in the document of Social Action Plan updated on the 04/03/2024 and was updated annually. The estate has also conducted SIA for the replanting activity. Sighted the document of Addendum Social Impact Assessment (SIA) on Replanting Activity for main division and Changkat Salak Division. The assessment was conducted on 30/01/2024. From the assessment report and	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>interview with the sample workers, verify that the workers and stakeholders are all understand with the briefing given by the estate management as replanting activity is normal occurrence activity.</p> <p>There is no new planting in all the sampled estates. Nonetheless, the assessment of environmental impact of its existing activities is documented in the following documents:</p> <ul style="list-style-type: none"> Appendix 5.4.1b - Environmental Aspect and Impact Evaluation Procedure, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; Register Appendix 5.4.1c - Environmental Aspect and Impact Identification form, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; MR-01/EAI Appendix 5.4.1d – Environmental Impacts Evaluation form, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; MR-02/EIE 	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p> <p>- Minor Compliance -</p>	<p>The operating units periodically developed and revised social impact management plans for ongoing operations. Updates to these plans were informed by feedback and issues gathered during a variety of meetings, including stakeholder meetings, social dialogue sessions, occupational safety and health (OSH) meetings, trade union gatherings, and through records from complaint books, among others.</p> <p>The environmental management plans were developed based on the results of the environment impact assessment in various forms such as pollution prevention plan, waste management plan, GHG reduction plan, and water management plan to name a few.</p>	Complied
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>	<p>Within the social impact management plans, various information was available, including objectives, feedback/issues, planned actions, timeframe, and responsible individuals. The progress of these actions was consistently monitored</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Critical (Major) compliance -	<p>and updated. Broadly, the objectives of the social management plan encompassed:</p> <ul style="list-style-type: none"> - Addressing raised issues across different platforms, such as concerns regarding stray dogs, obtaining approval for cultivating vegetables and poultry, enhancing recreation and welfare facilities, ensuring road maintenance and safety, and addressing cattle intrusion. - Reviewing social impacts and executing plans to mitigate negative impacts while promoting positive ones, including engagement with relevant stakeholders. - Ensuring adherence to standard operating procedures (SOP) and legal requirements concerning social aspects, such as appointing a person in charge/committee to handle social issues, communicating social policies/SOPs to relevant stakeholders, monitoring wages and agreements of workers and contractor employees, and maintaining housing and facilities provided to workers. - Contributing to the development of local communities through both monetary and non-monetary means. <p>Verification through field visits, review of monitoring records, and interview with the relevant persons in-charge and stakeholders showed that the environmental management plans were satisfactorily implemented, reviewed, and regularly updated in a participatory way.</p>	
Criterion 3.5: A system for managing human resources is in place.			
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	Guideline for recruitment of local workers year 2020 which has outlined the process of recruitment which has been divided into 2 which are pre recruitment and post recruitment.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Minor Compliance -	<p>For pre recruitment, the management shall identify vacant positions in the operating units. Interested parties can fill up the applications and will be screened and short listed by the management. During the interview, the assistant manager needs to brief about the jobs, tasks and expectations and list for successful application need to be approved by the manager and proceeds with the medical.</p> <p>While for migrant workers, documented in the migrant worker recruitment procedure year 2021.</p> <p>Procedure Career Progression for Workers Level (SDP/HRUM/2020/ SOP01 Date: 01/01/2020) was established for the promotion procedure. The detail as below</p> <ul style="list-style-type: none"> • General Worker/Harvester to Mandore Level • Mandore to Supervisor Level <p>Staff career progression is determined by Key Performance Indicators (KPIs) and years of experience.</p>	
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p>	<p>Sample of 12 newly recruited workers in year 2023 has been taken by auditor for verification which include workers from different origin countries, gender and races. It has been verified that the recruitment procedure has been implemented and all records have been maintained.</p> <p>For local workers, verified job application form, records for interview, medical check-up records and offer letter. While for foreign workers, records verified is medical check-up (FOMEMA), and offer letter.</p> <p>As per interview with workers, it has been confirmed that the recruitment process is in line with the procedure.</p> <p>There is no promotion and termination has taken place in year 2023 and has been confirmed through interview, document review.</p>	Complied
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Policy for Occupational Health and Safety has been documented in the Health, Safety and Environment (HSE) Policy Statement dated 01/06/2020 and signed by Chief Executive Officer Upstream Malaysia.</p> <p>In the policy stated the company commitment to the well-being of its employee, providing safe and healthy working environment, pre-emptively preventing our employees and external parties in the operations from injury and ill health as well as operating in an environmentally responsible manner at global operating sites.</p> <p>Policy also stated the commitment to comply with statutory requirements, inculcating the culture of safety and health, improving the management of occupational safety, health related and environmental matters eliminating or minimizing any potential adverse effect on the environment arising from or business activities and to educate and encourage stakeholders in maintaining and enhancing the quality of the health, safety, and environment.</p> <p>Reflecting to the above policy, all operations were risk assessed to identify all health and safety issues by estates and mill under SOU 3 - Elphil POM. Mitigation plans and procedures were available, documented and implemented.</p> <p>Risk assessment for HIRARC is guided by procedure entitled UM HSE Management System; OSH Risk Management Procedure; Doc Number: HSE/SP/01; Dated: 2021. Appropriate risk control measures were determined and implemented for the respective activities and operation at all visited estates and mill. HIRARC will revise once accident happen to the activities in the estates and mill.</p> <p>Risk assessed carried out are as below:</p> <p><u>Elphil Estate</u></p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>1. HIRARC was established in the estate to assess all risks and hazards associated to all operations in the estate using latest format OSH Risk Assessment Register. Risk level divided into 3 categories:</p> <p>Not acceptable – risk level (15-25)</p> <p>Tolerable – risk level (5-12)</p> <p>Low – risk level (1-4)</p> <p>Observed during site visit to harvesting and raking palm base operation including FFB evacuation found that the workers were worn PPE as per HIRARC recommendation. Revised HIRARC document dated 04/01/2024 was made available for verification.</p> <p>2. Chemical Health Risk Assessment (CHRA) has been conducted on 27/08/2020. Report of the CHRA is provided for verification during the audit (report no.: HQ/09/ASS/00/124-2020/0035). The assessment has been conducted by competent person with DOSH registration no.: HQ/09/ASS/00/124. Based on CHRA report, the assessment conducted at the work unit of chemical mixer, sprayer, manuring operator, rat bait operator, foreman and storekeeper.</p> <p>All workers were exposed to the chemical hazards have undergo medical surveillance programme as recommended in CHRA report. Latest medical surveillance was conducted on 10/08/2023 by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/11/DOC/00/200. From the report, 10 workers were undergone medical surveillance and the result medical surveillance have been acknowledged by the workers. All workers undergo medical surveillance is fit to continue their work without any abnormal results. In addition, site visit at chemical store, fertilizer store and chemical premix area found that the workers understand and able to demonstrate the used of appropriate PPE for conducting the work related to chemical as recommended in the CHRA report. Apart of medical surveillance, which is conducted yearly, monthly clinical checks are also carried out by the Medical</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>Assistant to the workers exposed to the chemical hazards. Monthly health checking records (done at the clinics) were available and satisfactorily maintained. Health check includes nail, pulse, blood pressure and skin.</p> <p>3. Noise Risk Assessment (NRA) was conducted on 26/06/2020 by competent person with DOSH registration no.: HQ/18/PEB/00/00021. From the report, it was found that the activity assessed in the assessment were mini tractor grabber, grasscutter and blower. This is found in compliance to the Occupational Safety and Health (Noise Exposure) Regulations 2019.</p> <p>Site verification at field and store found that recommendation from the assessment were implemented such as fixing sticker hearing protection sticker and wearing personal hearing protector at the noise area and to conduct audiometric test to the workers annually. Latest audiometric test was conducted on 08/06/2023 resulted in out of 13 workers inspected, 12 of them declared are having abnormal audiometry test and recommended to undergo further medical checkup with Occupational health Doctor (OHD). Medical examination was conducted by OHD and 12 of them were having permanent threshold shift. The OHD recommends notifying with JKPP 7 for 12 workers, continuing audiometric test annually, training and usage of PHP. The notification to DOSH via JKPP 7 Form for 12 workers was completed and verified during the audit.</p> <p><u>Elphil POM</u></p> <p>1. HIRARC was established in the mill to assess and identified risks and hazards of all operations in the mill and to provide control measures to reduce and eliminate where possible the risks. Latest HIRARC was reviewed on 20/02/2024 for Clarification Station activity. Among the HIRARC verified</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>were for Kernel Plant, Boiler Operation, Sterilizer Operation, FFB Ramp and Effluent Treatment Plant.</p> <p>Observed during site visit to the mill operation found that the workers were worn PPE as per HIRARC recommendation.</p> <p>2. Chemical Health Risk Assessment (CHRA) has been conducted on 25/08/2020 to check the compliance to the provisions of the USECHH Regulations 2000 with respect to exposure to chemicals hazardous to health at the workplaces. Report of the CHRA is provided for verification during the audit (report no.: HQ/09/ASS/00/124-2020/0033). The assessment has been conducted by competent person with DOSH registration no.: HQ/09/ASS/00/124. Based on CHRA report, the assessment conducted at the work unit of laboratory, effluent treatment plant, water treatment plant, boiler station, kernel plant, scheduled wastes store, workshop, and chemical store.</p> <p>Among recommendation in the CHRA report is to conducted medical surveillance and biological monitoring to the workers exposed to chemical hazards such as manganese and N-Hexane. Medical surveillance and biological monitoring were conducted on 27/01/2024 by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/11/DOC/00/200 and the result was received on 28/03/2024. Based on the results of medical surveillance, 7 of the workers who exposed to manganese were recommended for Medical Removal Protection (MRP) for 3 months and were required to undergo medical surveillance after the MRP period. Evidence of letter removal from their respective worksite for a period 3 months dated 01/03/2024 were made available for verification. The letter has been acknowledged by the affected workers. Further verification during interview with the workers confirmed that they have been removed from any work related to the fume exposure in the workshop such as welding.</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
	<p>3. Noise Risk Assessment (NRA) was conducted on 21-22/12/2020 by competent person with DOSH registration no.: HQ/18/PEB/00/00021. The NRA report was available for verification. All work unit that exposed to the noise exposure were assessed such as kernel plant, pressing, threshing, boiler, and workshop.</p> <p>Site visit at the mill workstation found that recommendation from the NRA were implemented such as fixing signage hearing protection zone at the noise area and ear plug and ear muff were used as personal hearing protection (PHP) by workers at high pitch area. In addition, there is an Audiometric test was conducted on 5, 15 and 19/02/2024 to all workers stationed at high pitch area such as oil extraction station, kernel plant, press station, boiler plant, engine room and water treatment. The report was received on 09/03/2024. In the latest audiometric test, out of 67 workers inspected, 5 of them declared as having abnormal results. The OHD recommends these workers to undergo medical examination. 5 workers were sent to undergo medical examination on 15/03/2024 at Kxxxxx Rxxx. As to the date of audit, the result is still pending from the OHD.</p> <p>4. Local Exhaust Ventilation Assessment was conducted on 07/12/2023 by competent person with DOSH registration no.: HQ/16/JHII/00/23. Checklist for hood and ducting system were made available during the audit and the inspection conducted by monthly basis as evident in the LEV Monthly Inspection Book.</p> <p><u>Kinta Kellas Estate</u></p> <p>1. HIRARC was assessed and documented by the estate management. There was risk identified as significant and control measures determined to mitigate the risks. Sampled HIRARC of de-creeping, transporting of EFB and harvesting were verified and found it satisfactorily assessed and mitigation measured identified are effectively implemented by the management as</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>observed during site visit. HIRARC for the activities are reviewed on 29/01/2024, 30/01/2024 and 31/01/2024.</p> <p>2. Chemical Health Risk Assessment (CHRA) was conducted on 24/08/2020. Report of the CHRA is provided for verification during the audit. Work of unit identified to be assessed consists of chemical mixer, sprayer, manuring operator, rat bait operator, foreman and storekeeper.</p> <p>Among recommendation in the CHRA report is to undergo medical surveillance, wear appropriate PPE, bring first aid and clean water to the workers exposed to chemical hazards. Latest medical surveillance was conducted on 16/06/2023 by the Occupational Health Doctor (OHD) with DOSH registration no.: HQ/08/DOC/00/649. 6 workers were undergone medical surveillance is fit to continue their work without any abnormal results.</p> <p>3. Noise Risk Assessment was conducted on 25/06/2020 by competent person with DOSH registration no.: HQ/18/PEB/00/00021. It was found that the activity assessed in the assessment were farm tractor and mini tractor grabber. Based on recommendation in the NRA report, the estates were conducted audiometric test on 08/06/2023 (report no.: AUDIO/23-06/022). Out of 10 workers inspected, 2 of them are having hearing impairment and according to the recommendation from the audiometric test report, 2 of them need to undergo medical examination by OHD. 2 of the workers that having hearing impairment. Referring to the report entitled Post Audiometry Ear Examination, dated 25/10/2023, the OHD recommends the estate needs to notify DOSH through JKKP 7 Form for the 2 workers that having hearing impairment. JKKP 7 Form for the 2 workers were made available for verification during the audit.</p> <p><u>Kamuning Estate</u></p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. There was risk identified as significant and control measures determined to mitigate the risks in OSH Risk Assessment Register. Significant hazards determined and documented include noise exposure, chemicals exposure, accident, fire, procedure, and actions implemented to mitigate the hazards. Observed during site visit to harvesting, spraying, and manuring activities and found that activities were carried according to the HIRARC recommendation. Latest HIRARC for harvesting, spraying, and manuring were reviewed on 31/01/2024, 30/01/2023 and 30/08/2023. 2. Latest Chemical Health risk Assessment (CHRA) has been conducted on 26/08/2020 with report no.: HQ/09/ASS/00/124-2020/0034). The assessment was conducted by competent person with DOSH registration no.: HQ/09/ASS/00/124. Work of unit identified to be assessed consists of chemical mixer, sprayer, manuring operator, rat bait operator, foreman and storekeeper. Observed during site visit at workstation and estate facilities found that recommendation in CHRA report were satisfactorily implemented. As per recommended in the CHRA report, annual medical surveillance was conducted on 26/02/2024 consists of 4 workshop personnel and 33 workers who carried out spraying and manuring operations. All workers undergo medical surveillance is fit to continue their work without any abnormal result. 3. Noise Risk Assessment (NRA) was conducted on 26/06/2020 by competent person with DOSH registration no.: HQ/18/PEB/00/00021. From the report, the activity assessed in the assessment were farm tractor and mechanical buffalo for estate operation. Based on the recommendation from the NRA report, an audiometric test was conducted on 08/06/2023. 6 workers were sent to the test and all of them having a normal hearing result. 	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Estates and mill were monitored the effectiveness of safety and health plan to the workers by established Occupational Safety & Health Plan for the year 2023 which listing assessment, recommendation from assessment, briefing and meeting to be conducted for year 2023.</p> <p>Referring to Occupational Safety & Health Plan for the year 2023 that has been prepared by certification units. Among the safety and health plan discussed were:</p> <ol style="list-style-type: none"> 1. OSH Risk Management 2. OSH Structure 3. Incident Reporting 4. Emergency Preparedness & Response 5. Chemical Safety Management 6. Contractor Safety Management 7. Vehicle & Machinery safety Management 8. Communication 9. Inspection 10. Health and Hygiene Monitoring program 11. Awareness, competency & Training 12. Reporting <p>Reflecting to the above, estates and mill has established Training Programme for year 2023 and 2024 to ensure that safety and health plan is implemented. Quarterly workplace inspection conducted by OSH Committee to address the identified health and safety risks is a one mechanism of monitoring the safety and health plan implementation. The emphasis is on safe work by providing,</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Knowledge and skills needed to do their work safely and avoid creating hazards that could place themselves or others at risk. Awareness and understanding of workplace hazards and how to identify, report and control them. Specialized training when their work involves unique hazards. <p>Besides formal classroom training, other means include on-the-job training and worksite demonstrations to effectively convey safety concepts, ensuring understanding of hazards and their controls, and promoting good work practices. The safety performance of each operating unit also is monitored through the following:</p> <ul style="list-style-type: none"> Internal Audit conducted by the Group Sustainability Department Direct involvement of supervisor and rounds by Assistant Manager Safety incidents reporting through Rapid 4 system. Health/medical surveillance Audiometric monitoring <p>The results of monitoring are discussed at meetings and informed to employees, and where applicable, appropriate corrective action are taken.</p>	
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>A documented training programme has been developed and available for each operating unit visited. Training Plan for year 2023 and 2024 are listing trainings covering aspects of safety, health, environment and social which involves staff, workers, and contractors. It also found the training programme covers all aspects of the RSPO P&C requirements. Training evaluation form were provided to the workers after training session to evaluate status of their competency.</p> <p>Furthermore, each operating unit visited has established training needs of individual employees prior to planning and implementation of the training</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance														
		<p>programme/plan with purpose to provide the specific skill and competency required to all employees based on their job description. The training analysis was conducted based on the job designation and training required by the job type. This has been verified in Training Requirement for Operating Units (Mills & Estate).</p> <p>Interview with sampled workers during field visit, found that the workers have been trained with their specific task, safety and emergency procedure and mention that the training was conducted on yearly basis. The training was sighted to include Gender Specific Training at each operating unit visited.</p> <p>Based on the documents reviewed and interview conducted, it was concluded that the training program has been effectively established.</p>															
3.7.2	Records of training are maintained. - Minor Compliance -	<p>Records of trainings were maintained by the Mill and all estates visited. It was observed that the records consist of all necessary information (attendance, photos, and training contents). Example of the verified records are as follows:</p> <p><u>Elphil Estate</u></p> <table><tr><td>Name of Training</td><td>Date</td></tr><tr><td>Noise Management & PHP Usage Training</td><td>17/01/2024</td></tr><tr><td>Social Dialogue Toolkit Refresher Briefing</td><td>03/01/2024</td></tr><tr><td>Grievance Channel Briefing</td><td>11/01/2024</td></tr><tr><td>Handling Machinery Training</td><td>07/02/2024</td></tr><tr><td>Hours of working including OT Briefing</td><td>12/02/2024</td></tr><tr><td>HIRARC, Golden Rules and Personal Hygiene Briefing</td><td>14/02/2024</td></tr></table>	Name of Training	Date	Noise Management & PHP Usage Training	17/01/2024	Social Dialogue Toolkit Refresher Briefing	03/01/2024	Grievance Channel Briefing	11/01/2024	Handling Machinery Training	07/02/2024	Hours of working including OT Briefing	12/02/2024	HIRARC, Golden Rules and Personal Hygiene Briefing	14/02/2024	Complied
Name of Training	Date																
Noise Management & PHP Usage Training	17/01/2024																
Social Dialogue Toolkit Refresher Briefing	03/01/2024																
Grievance Channel Briefing	11/01/2024																
Handling Machinery Training	07/02/2024																
Hours of working including OT Briefing	12/02/2024																
HIRARC, Golden Rules and Personal Hygiene Briefing	14/02/2024																

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings		Compliance
		Human Right Charter and RSPO Briefing	16/02/2024	
		SDS and Chemical Handling Training	28/03/2024	
		Schedule Waste Briefing	02/03/2024	
		HCV Training	07/03/2024	
		Manuring Briefing	13/03/2024	
		PPE Briefing	12/04/2024	
		Tractor Training	11 & 12/09/2023	
		Sharpen Sickle Briefing	14/12/2023	
		<u>Elphil POM</u>		
		Name of Training	Date	
		Noise Exposure Training	30/11/2023	
		RSPO/MSPO Policy/Noise Exposure Training	01/03/2024	
		Fire Drill Training	26/06/2023	
		Suara Kami Briefing	12/01/2024	
		Chemical Handling Training	30/11/2023	
		Scheduled Waste Training	01/03/2024	
		RSPO & MSPO SCCS Training	17/02/2024	
		Training Safety and Health to Contractor	21/02/2024	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings		Compliance
		<u>Kinta Kellas Estate</u>		
		Name of Training	Date	
		Hearing Conservation Training and PHP Usage	06/01/2024	
		Training Driver	18/01/2024	
		NADOPOD, ERT, RSPO MSPO, Drug Policy HSE and HCV Training	01/02/2024	
		Spraying Technique, Chemical Handling and IPM Training	13/02/2024	
		Briefing Electricity Usage to Workers	11/03/2024	
		Workshop Training	22/11/2023	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings		Compliance
		Wages Understanding Training	21/07/2023	
		PPE and Safety Briefing	22/08/2023	
		Manuring Training	14/02/2024	
		Kamuning Estate		
		Name of Training	Date	
		Harvesting and Safety Training towards Harvesters, FFB carrier and Loose fruit collector	15/03/2024	
		Tractor and Mechanical Buffalo Briefing	07/09/2023	
		First Aid Training	20/07/2023	
		Recycle Waste Training	15/03/2024	
		Training for Tractor Driver	14/03/2024	
		Sexual Harassment Briefing	09/03/2024	
		Hearing and Noise Risk Assessment Training	18/02/2024	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings			Compliance
		ILO Briefing to Contractor and Contractor Workers	25/01/2024		
		Scout Harvesting Training	03/03/2024		
		New Mother Assessment Training	20/01/2024		
		Suara Kami Refresher Briefing	16/01/2024		
		HCV training towards sprayer	23/10/2023		
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor Compliance -	Elphil POM has established annual training programme for year 2023 and 2024. The programme includes the training for RSPO SCCS which was planned in stages. The POM management is ensuring that all personnel engaged in the implementation and maintenance of the RSPO SCCS are competent with relevant training, skill, and experience by conducting training namely RSPO SCCS Training, conducted on 17/02/2024. The training was attended by participants from various department of the mill such as management, security, supervisors, weighbridge, laboratory, and transporter. In addition, Mill Assistant Manager who responsible for RSPO SCCS implementation, particularly in controlling incoming and outgoing material was attended RSPO SCCS Standard 2020 Awareness Training on 02-03/05/2023 at Sime Darby Leadership Centre. The training was conducted by an external training provider. Evident of Certificate of Attendance (Cert. No.: SCCS0202052315B) was presented to the audit team during the audit for verification. During interviews with one assistant manager and weighbridge clerks, confirmed that they understood the RSPO Supply Chain, which reflected the training was effectively conducted.			Complied
Criterion 3.8: Supply chain requirement for mills					

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
(note: All supply chain requirements are considered as Critical (C) . However, it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	NA as the mill opted for MB model.	Not Applicable
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	The mill receives both certified and non-certified FFB. Therefore, qualifies for the Mass Balance supply chain system and module. The volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products, were verified.	Complied
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in this public summary report (see Table 10).	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	tonnage produced shall then be recorded in each subsequent annual surveillance report.		
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	The parent company SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad)) is the member of RSPO. Membership No.: 1-0008-04-000-00 since 07/09/2004. Palmtrace member ID: RSPO_PO1000000191 (Elphil Oil Mill).	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>Documented Procedures were made available for verification and the requirements have been adhered to as follows:</p> <ul style="list-style-type: none"> a) Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia, Issued by Group Sustainability Department, ver. 02, dated January 2024 b) Complete and up to date records and reports in relation to RSPO SCCS were maintained and available for verification. Among the records available were Mass Balance Sheet, Internal Audit Reports, and SCCS Training records. c) Specified in Procedure section 4.0 Responsibilities; 4.1 The Head of Operating Unit shall have the overall responsibility for the implementation of SOP; 4.2 The Head of Operating Unit may assign roles to relevant personnel or invite personnel from various departments where necessary to assist in the implementation of SOP d) Procedures for receiving and processing certified and non-certified FFBs were addressed in the Sustainable Supply chain and Traceability Procedure Section 7.0 Receiving FFB at the Mill. 	Complied
3.8.6	Internal Audit	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:</p> <ul style="list-style-type: none"> a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>Berhad) has established procedure entitled Sustainable Supply Chain and Traceability for Upstream Malaysia (Ver. 02; dated 12/01/2024; Doc No.: SDP/GSD/202401). Under section 18.1 of the procedure, stated that annual internal audit shall be conducted in accordance with Internal Audit Procedure; Doc number: SDP/GSD/SCU/IAP; Revision: 03; Document Date: 31/01/2023 to determine whether the mill conforms to the requirements in the RSPO Supply Chain Certification Standards as well as effectively implements and maintains the standard requirement. In section 18.2 and 18.3 of the procedure mentioned that the mill shall maintain the internal audit records and report and the outcome of the internal audit and action taken to address non-conformity shall be subject to management review at least annually.</p> <p>Based on records verification, latest internal audit has been conducted on 25/10/2023 by internal auditor from Group Sustainability Department (GSD). There was 1 non-conformity raised during internal audit related to RSPO SCCS in regard to no removal of CSPO and CSPK (which is sold under conventional) volume prior to license expired (17/07/2022 to 17/06/2023). The mill has taken appropriate corrective action to address this non-conformity. Refer to Sustainability Certification Online Tracking System, it was found that a non-conformity raised has been closed on 24/01/2024. Evidence of root cause, correction, corrective action plan, status of non-conformity and verification of corrective action effectiveness were all recorded in the Sustainability Certification Online Tracking System.</p> <p>Subsequent to this, the results of internal audit will be deliberated upon in the Management Review Meeting (MRM) as verified in the minutes of MRM. MRM was last conducted on 10/11/2023. Management review will be conducted annually as outlined in section 20.1 of procedure entitled Sustainable Supply Chain and Traceability for Upstream Malaysia (Ver. 02; dated 12/01/2024; Doc No.: SDP/GSD/202401). Among of the agenda in MRM includes:</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Results of internal audits Customer feedback. No special stakeholder or customer feedback and complaint reported at the time of audit. Continuous Improvement Plan Annual Budget including Social and Environmental Expenditure Changes that could affect the Management System 	
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>i) When certified FFB delivered to the mill from the estate, the transporters presented dispatch chit to the mill weighbridge clerk in order the FFB to be received by the mill.</p> <p>E.g., of information available in the estate's dispatch chit is as follows:</p> <ul style="list-style-type: none"> FFB dispatch chit no. Estate's name Date & time of delivery Field No. <p>ii) There has been no projected overproduction for the period under reviewed. Nonetheless, the mill is aware of the action to be taken should there be any.</p> <p>iii) Should there be any non-conforming FFB and/or documents it will be handled according to supply chain procedure.</p>	Complied
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for</p>	<p>The mill ensured the required information is available in document form. Based on the sampled sales/purchase contracts, all the required information by the standard was made available in several documents such as weighbridge tickets, delivery order, goods received notes, and commercial invoice to name a few. For the period under review, the mill has sold 1,043.95 mt of CSPO, 771.37 mt of CSPK physically and traded 5,000 mt of CSPO under Book & Claim.</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<p>example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 		
3.8.9	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii) The mill shall ensure the following: <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a 	<p>No FFB and/or oil palm products processing outsource by Elphil POM except for CPO delivery transportation only. For PK, transportation arranged by buyer to the KCP. The mill adapted SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) procedure for outsourced activities entitled Sustainable Supply Chain and Traceability for Upstream Malaysia (Ver. 02; dated 12/01/2024; Doc No.: SDP/GSD/202401). Under section 13.1 of the procedure, outlined that mill cannot outsource processing activities such as refining or crushing. In addition, the following section of the procedure were mentioned:</p> <ul style="list-style-type: none"> • Section 13.2: Mill shall ensure an enforceable agreement or contract with each contractor on the outsourced activities. • Section 13.3: Mill shall establish list of outsourced contractor. • Section 13.5: The mill shall inform in advance the outsourced contractors if audit is deemed necessary by Certification Bodies (CB) and ensure that the contractors engaged provide relevant access for the CBs to their respective 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<p>signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>operations, systems, and any and all information, when this is announced in advance.</p> <p>The list of outsourced contractors was registered in the mill stakeholder list. A contractor engaged by the mill for transportation of CPO is Mxxxxx Bxxxxx Sdn Bhd. Sighted contract agreement for the CPO transporter in document entitled Agreement on the Transportation of Crude Palm Oil (CPO) for SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) Peninsular Malaysia Oil Mills. The contract is valid for 2 years from 13/10/2021 to 12/10/2023. However, the contract has been renewed as confirmed in the Letter of Extension of Transportation Services for Crude Palm Oil (CPO). The contract agreement has been extended for one year, until 12/10/2024, for the contractor.</p> <p>The contract agreement is used as the documented control system that states all procedures and processes which is bounded by the contractor. Inside the contract agreement have specified the clause that mentioned the mill has legal ownership for the products.</p> <p>In addition, the following has been stated in Annexure 4 of the contract agreement:</p> <ul style="list-style-type: none"> • The transporter shall ensure that Certification Bodies (CB) appointed by the company have access to the transporter (and its sub-contractor) or operation if an audit is deemed necessary. • The transporter shall provide relevant access for duly accredited CBs, appointed by the company (and its sub-contractor) to their respective operations, systems, and any and all information when this is announced in advance. 	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	No FBB and/or oil palm products processing outsource by Elphil POM except for CPO delivery transportation only. For PK, transportation arranged by buyer to the KCP. The list of contractor details for transporting CPO is available in mill	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		stakeholder list where it is tabulated name of transporter, contact numbers and person in charge.	
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	No new contractor appointed since the last audit. This has been verified in list of contractor for year 2022, 2023 and 2024. The mill representative is aware on this requirement and will inform CB if any new transporters are appointed. This requirement is mentioned in section 13.6 of procedure entitled Sustainable Supply Chain and Traceability for Upstream Malaysia (Ver. 01; dated 12/01/2024; Doc No.: SDP/GSD/2024-01/SCCS) where stated mill shall at its next RSPO audit inform its CB of the names and contact details of any new contractor used.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p>	<p>i) The mill has maintained the accurate, complete, up-to-date, and accessible records and reports covering all aspects of this standard, which among others are:</p> <ul style="list-style-type: none"> - Mass balance accounting - FFB dispatch documents from supplying estates - Daily Production Report - CPO and PK Transportation documents - Training records - Internal audit reports <p>ii) Records are to be kept for 3 years as addressed in their Sustainable Supply Chain and Traceability Procedure.</p> <p>iii) NA as the mill opted for MB model.</p> <p>iv) Verification of the MB accounting showed that:</p> <ul style="list-style-type: none"> a) all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK were recorded and balanced on a three-monthly basis. b) all volumes of certified CPO and PK that were delivered were deducted from the material accounting system according to the mill's actual OER/KER c) all deliveries of certified CPO and PK were made from positive stock. 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>		
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	Conversion factor of CPO and PK production is depending on the actual OER and KER. Nonetheless, in forecasting the future productions, the OER and KER are estimated based on experience and performance. It was verified that the estimated OER and KER mentioned in Table 10 are in line with the mill's previous performance.	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	The facility is using the actual extraction rate and therefore updating of rates is not necessary. Nonetheless, in forecasting the future productions, the OER and KER are estimated based on experience and performance. It was verified that the estimated OER and KER mentioned in Table 10 are in line with the mill's previous performance.	Complied
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	NA as the mill opted for MB model.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>Shipping announcement in the RSPO PalmTrace platform is carried out by the GTM when RSPO certified products are sold as certified to buyers. Based on samples, most of the announcements were made within three months after the dispatch dates. However, for transaction ID #TR-65a19e9e-7042, the shipping was made on 18/06/2023, but the announcement was made on 08/12/2023, which is more than three months. Thus, a non-conformity report was assigned due to this lapse.</p> <p>In the previous license period (Aug 2022 to Jul 2023), there were some amounts of RSPO certified products sold as conventional which were not removed in the RSPO PalmTrace. Nonetheless, this lapse was detected in the internal audit and appropriate corrective action had been taken.</p>	Non-compliance
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>Section 12 of 'Sustainable Supply Chain and Traceability for Upstream Malaysia (Ver. 01; dated 12/01/2024; reference document no. SDP/GSD/2024-01/SCCS)' has specified the company's manual on the RSPO claim and the use of trademark. Verification on SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) website including all medium accessible by public and documentation review through invoice and shipping documents, indicates that no RSPO trademark was used by the certification unit and its company. Interview with management representative who is responsible for RSPO Supply Chain system revealed the good understanding on the RSPO Rules on Market Communications and Claims 2022.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.</p>	<p>Corporate communication is handled at the parent company level (SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) and is not managed by the POM. The SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website was reviewed during the audit, confirming that there was no "non-product related" claims made by the company. Communication made on the website did not explicitly highlight its</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		RSPO membership but had communicated its commitments towards production of sustainable palm oil. The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications.	
4.2	In corporate communications, a member is allowed to: A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	Corporate communication is handled at the parent company level (SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) and is not managed by the POM. The SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website was reviewed during the audit, confirming that there was no "non-product related" claims made by the company. Communication made on the website did not explicitly highlight its RSPO membership but had communicated its commitments towards production of sustainable palm oil. The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications. The website had not displayed any RSPO Trademark.	Complied
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	No evidence of RSPO logo used by Elphil POM as verified through document and site review (e.g., notice board, business card, shipping documentation, delivery note and website).	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Corporate communication is handled at the parent company level SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) and is not managed by the POM. The SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) website was reviewed during the audit, confirming that there was no "non-product related" claims made by the company. Communication made on the website did not explicitly highlight its RSPO membership but had communicated its commitments towards production of sustainable palm oil. The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications and selling of its oils are considered RSPO certified.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and	Corporate communication is handled at the parent company level SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) and	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>product-related claims in their corporate communication tools. Some permitted examples include:</p> <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	<p>is not managed by the POM. Verification on the SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website and all medium accessible by public indicates that the company does not make any statement that highlight their RSPO certification status and product-related claims in their corporate communication tools. Communication made on the website did not explicitly highlight its RSPO membership but had communicated its commitments towards production of sustainable palm oil. The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications.</p>	
<p>4.6 RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p>	<p>Not applicable as Elphil POM is RSPO certified units.</p>	<p>Not Applicable</p>

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>		
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	Elphil POM is producing Crude Palm Oil (CPO) and Palm Kernel (PK). Verification to the SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website, indicates that the company does not make any product specific communications related to the palm oil certified product.	Complied
5.1.2	Product-specific communications are voluntary.	Elphil POM is producing Crude Palm Oil (CPO) and Palm Kernel (PK). Verification to the SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website, indicates that the company does not make any product specific communications related to the palm oil certified product.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	Elphil POM is producing Crude Palm Oil (CPO) and Palm Kernel (PK). Verification to the SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website, indicates that the company does not make any product specific communications related to the palm oil certified product. No RSPO label displayed on the website.	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	Elphil POM is producing Crude Palm Oil (CPO) and Palm Kernel (PK). Verification to the SD Guthrie Berhad's (at the point of this audit known as Sime Darby Plantation Berhad) website, indicates that the company does not make any product specific communications related to the palm oil certified product. No RSPO label displayed on the website.	Complied
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 	As the site functions as a palm oil mill rather than a retailer, trader, or distributor, it is deemed that this requirement is not applicable.	Not Applicable
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with	As the site functions as a palm oil mill rather than a retailer, trader, or distributor, it is deemed that this requirement is not applicable.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	the rules contained within this document and that the claim itself can be supported through a certified supply chain		
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	Not applicable as SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) does not make any product-specific communication regarding the certified sustainable palm oil contained within their products in any communication materials.	Not Applicable
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Elphil POM was able to demonstrate that when transportation, certified product to its buyer, the supply chain model used i.e., MB shall be stated under the product description in weighbridge ticket. The certificate number was also made available in the weighbridge ticket.	Complied
5.2.3	Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options: <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the 	As the site functions as a palm oil mill rather than a retailer, trader, or distributor, it is deemed that this requirement is not applicable.	Not Applicable

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<p>distributor or wholesaler, with specific evidence either through on pack claims or documentation.</p> <ul style="list-style-type: none"> If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 		
5.3 On pack claims			
5.3.1	<p>Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.</p>	<p>Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. No RSPO label and trademark used as on-pack claims due to CPO and PK is semi- finished product. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet. Therefore, this requirement is not applicable.</p>	Not Applicable
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> RSPO IP/SG CERTIFIED* Contains RSPO IP/SG palm oil* Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. No RSPO label and trademark used as on-pack claims due to CPO and PK is semi- finished product. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet. Therefore, this requirement is not applicable.</p>	Not Applicable
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> RSPO MIXED* 	<p>Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. No RSPO label and</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<ul style="list-style-type: none"> Contributes to the production of RSPO certified palm oil* Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	trademark used as on-pack claims due to CPO and PK is semi- finished product. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> RSPO 50% MIXED* Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. No RSPO label and trademark used as on-pack claims due to CPO and PK is semi- finished product. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet. Therefore, this requirement is not applicable.	Not Applicable
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> RSPO CREDITS* Supports the production of RSPO certified palm oil* Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. No RSPO label and trademark used as on-pack claims due to CPO and PK is semi- finished product. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet. Therefore, this requirement is not applicable.	Not Applicable
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	No RSPO label and trademark used as on-pack claims due to Crude Palm Oil (CPO) and Palm Kernel (PK) is semi- finished product. Hence, no indication of the claimant's RSPO membership status used as on pack claims. Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	No RSPO label and trademark used as on-pack claims due to Crude Palm Oil (CPO) and Palm Kernel (PK) is semi- finished product. Hence, no indication of information about suppliers RSPO membership status provided by POM. Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. Non- certified FFB is come from external	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	No RSPO label and trademark used as on-pack claims due to Crude Palm Oil (CPO) and Palm Kernel (PK) is semi- finished product. Hence, no indication of RSPO label and trademark was used to claim about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient. Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	No RSPO label and trademark used as on-pack claims due to Crude Palm Oil (CPO) and Palm Kernel (PK) is semi- finished product. Hence, no requirement of submission the information and images of the end products that carry RSPO label through the MyRSPO portal is applicable for the Elphil POM.	Complied
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	Elphil POM produced Crude Palm Oil (CPO) and Palm Kernel (PK). Oil palm content for CPO and PK is 100% RSPO MB certified. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	Elphil POM only applies MB model, and the conventional CPO are downgraded from MB whenever demanded. Non- certified FFB is come from external crop and since Elphil POM is using Mass Balance module, then non-certified volume is covered in the Mass Balance sheet.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
Messaging			
	<p>Messaging ALLOWED in storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> • [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. • The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. 	No evidence of storytelling in product related communication. Thus, this requirement is not applicable.	Complied
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil". 	No RSPO label in product related communications used as CPO and PK is semi-finished product. No messaging involved since Elphil POM is producing crude palm product and does not involve in any labelling of end product.	Complied
Principle 4: Respect community and human rights and deliver benefits			
Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.			

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
4.1.1	(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. - Critical (Major) compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has established human right charter as commitment to respect human right revised in 2020. Commitment of SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has been outlining in clause 3.2 which included but not limited to equal opportunities, respecting freedom of association, combating modern slavery, enhancing health and safety, protecting the right of children, and eliminating violence and harassment. Other than that, SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has been established other policy regards to human right defender in the document "Policy on the Protection of Human Rights Defenders (HRDs)" updated 2020 which clearly stated in clause 3.2 that during their engagement with SDP shall be protected from violence, threats and all forms of retaliation.	Complied
4.1.2	The unit of certification does not instigate violence or use any form of harassment in their operations. - Minor compliance -	As per verification through interview and documentation, there is evidence that all operating units under SOU 3 - Elphil POM did instigate violence or use any form or harassment. There is no cases of harassment included sexual harassment, bullying and abuse has been reported and identified by auditor during the audit.	Complied
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties			
4.2.1	(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -	Grievance procedure has been established Grievance Response Standard Operating Procedure updated on 18/07/2022 where the management has established several methods to make any complaint such as workers representative meeting (social dialogue on monthly basis), gender committee meeting every 2 months, online platform (Suara Kami, whistleblowing) and also through email that will be handled by Grievance units. The procedure also classified the cases for complainer that required to maintain anonymous or not. The awareness on surrounding communities for complaints or suggestion have been given during "Mesyuarat Bersama Pihak Berkepentingan" dated	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		23/01/2024 at Kelab Sri Kamuning, Kamuning Estate. Attended by 54 people included village head, school representative, OCP supplier, contractor and others. The estate management has also conducted the training for employees and stakeholders respectively. While for workers, it has been conducted during the morning muster call.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -	There is evidence that the procedure has been made available and in place where their procedure has been communicated to all workers during morning muster call on weekly basis. Other than that, it has been posted at the housing quarters, muster round and office. QR for <i>Suara Kami</i> has been pasted at the safety helmet for each worker. Communication of the policy has been done through the stakeholders' consultations that that has been conducted on 24/08/2023 with attendance for various stakeholders for all operating units under SOU3- Elphil POM As per interview, workers and stakeholders can demonstrate their understanding on procedures. There are no illiterate parties has been identified for each operating unit.	Complied
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance -	There is evidence that any grievance that has been raised by workers/stakeholders has been responded in timely manner. As per interview with the workers, the management of each operating units is responsive for all complaint/grievance receive. Total 8 grievances have been received for SOU 3 - Elphil POM Operating Units which has been responded within 3 months which some of the cases where anonymous and required investigation.	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has implemented Grievances Response Standard Operating Procedure dated 18/07/2022 documented the process for handling communication regarding social issues. The negotiation process involving the estate management, representatives from the disputed parties, zone heads, third parties and stakeholders shall be carried out. Upon failure of the negotiation process, legal proceedings may follow. Furthermore, the company developed Policy on Protection of Human Rights Defenders (HRDs) where if the complaint	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		cannot be solved through this manner, HRDs can be provided legal remedies such as litigation or alternate dispute resolution options including mediation and arbitration in situations where complaints cannot be resolved internally.	
Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -	<p><u>Kinta Kellas Estate</u></p> <p>For contribution to local development, the estate management has provided a tractor that was requested by Persatuan Penganut Sri Mxxxx Mxxxx (Kellie's Castle) for the purpose of Chithira Pournami Celebration that will be conducted on 23/04/2024 and 24/04/2024. The estate management has also contributed for 6 paints containers, 42 LED lamps, 20 rollers and paint brushes and 500 pieces of bricks. Sighted the photos and acknowledgement signature of the association PIC, Mr. Vexxxx A/L Pxxxx on 27/02/2024 confirming that their received the donations.</p> <p><u>Kamuning Estate</u></p> <p>For contribution to local development, the estate has helping the SK. Lxxxx Cxxxx on the issue of insect attack originating from the big tree at the school area. The estate has sent their Sprayer Gang to conduct the chemical activity on 04/03/2024. The spraying activity was conducted outside the school session. Sighted the photos of the activity is available as evidence.</p>	Complied
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents Related to the history of land tenure and the actual legal or customary use of the land are available.	Elphil POM is situated in the land of Elphil Estate under Land Title# XXXXX and #YYYYY. A copy of the land title was kept in the mill office. Elphil Estate has 21 land titles with a total area of 1,879.3778 Ha, Kinta Kellas Estate has 60 land titles with a total area of 1,060.74 Ha, and Kamuning Estate has 52 land titles with a total area of 3,904.3835 Ha. All the copy of land titles were made available for verification.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Critical (Major) compliance -		
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior, and informed consent (FPIC) process to any new development. No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. Onsite visit to boundary area, sighted boundary stone and trenches were available to demarcate the boundary of land. Onsite interviewed with the neighbouring villagers confirmed that no encroachment of land by the company.	Complied
4.4.2a	Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making. - Minor compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is no land dispute reported.	Complied
4.4.2b	Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. - Minor compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is no land dispute reported.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is no land dispute reported.	Complied
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is any land dispute reported.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is any land dispute reported.	Complied
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is any land dispute reported.	
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. The management conduct an annual face to face session with external stakeholder – Stakeholder meeting was conducted on 23/10/2023 and the minutes of the "Minit Mesyuarat Bersama Pihak Berkepentingan" are available for consultation and discussed issues related to the affected group includes land. It was verified through the land titles and interviewed with stakeholder confirmed that there is any land dispute reported.	Complied
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	Elphil POM is situated in the land of Elphil Estate under Land Title# XXXXX and #YYYYY. A copy of the land title was kept in the mill office. Elphil Estate has 21 land titles with a total area of 1,879.3778 Ha, Kinta Kellas Estate has 60 land titles with a total area of 1,060.74 Ha, and Kamuning Estate has 52 land titles with a total area of 3,904.3835 Ha. All the copy of land titles were made available for verification.	Complied
4.5.2	(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.	No new planting and issues of customary land occurred in all estate under SOU 3 - Elphil POM a that requires FPIC process since the last audit. It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via satellite images, that there was no new development all estate under SOU 3- Elphil POM in the past recent years.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Critical (Major) compliance -	The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License	
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -	No new planting and issues of customary land occurred in all estate under SOU 3- Elphil POM a that requires FPIC process since the last audit. It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via satellite images, that there was no new development all estate under SOU 3- Elphil POM in the past recent years. The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License	Complied
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -	No new planting and issues of customary land occurred in all estate under SOU 3- Elphil POM a that requires FPIC process since the last audit. It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via satellite images, that there was no new development all estate under SOU 3- Elphil POM in the past recent years. The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License	Complied
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	No new planting and issues of customary land occurred in all estate under SOU 3- Elphil POM a that requires FPIC process since the last audit. It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	satellite images, that there was no new development all estate under SOU 3-Elphil POM in the past recent years. The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License	
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	No new planting and issues of customary land occurred in all estate under SOU 3- Elphil POM a that requires FPIC process since the last audit. It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via satellite images, that there was no new development all estate under SOU 3-Elphil POM in the past recent years. The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License	Complied
4.5.7	New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance -	No new planting and issues of customary land occurred in all estate under SOU 3- Elphil POM a that requires FPIC process since the last audit. It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via satellite images, that there was no new development all estate under SOU 3-Elphil POM in the past recent years. The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License	Complied
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	No new planting and issues of customary land occurred in all estate under SOU 3- Elphil POM a that requires FPIC process since the last audit.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>It was verified via Global Risk Assessment Services System (GRASS), a system that monitors new development and changes on changes of landscape via satellite images, that there was no new development all estate under SOU 3-Elphil POM in the past recent years.</p> <p>The estate's land statement was verified to have no additional changes to the planted area. This was cross checked against the previous year's land statements and MPOB License</p>	
Criterion 4.6: Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. In case of any dispute, Flowchart and Procedures on Handling Land Disputes dated 1/11/2008 will be used to handle the process. Compensation procedure has been clearly stated in the same procedure as well.	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. In case of any dispute, Flowchart and Procedures on Handling Land Disputes dated 1/11/2008 will be used to handle the process. Compensation procedure has been clearly stated in the same procedure as well.	Complied
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings. - Minor compliance -	SOU 03 - Elphil POM does not have scheme smallholders within its certification unit. Since then the indicator is not applicable.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them. - Minor compliance -	There is no customary right in SOU 03 - Elphil POM as the land is belong to SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad).	Complied
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. In case of any dispute, Flowchart and Procedures on Handling Land Disputes dated 1/11/2008 will be used to handle the process. Compensation procedure has been clearly stated in the same procedure as well.	Complied
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) developed Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development. In case of any dispute, Flowchart and Procedures on Handling Land Disputes dated 1/11/2008 will be used to handle the process. Compensation procedure has been clearly stated in the same procedure as well.	Complied
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development. - Minor compliance -	There is no customary right in SOU 03- Elphil POM as the land is belong to SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad). It has been confirmed through interview with local communities and neighbouring estate	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	There is no customary right in SOU 03 - Elphil POM as the land is belong to SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad). It has been confirmed through interview with local communities and neighbouring estate.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	There is no customary right in SOU 03 - Elphil POM as the land is belong to SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad). It has been confirmed through interview with local communities and neighbouring estate.	Complied
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4) - Minor compliance -	There is no customary right in SOU 03 - Elphil POM as the land is belong to SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad). It has been confirmed through interview with local communities and neighbouring estate.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with	There is no customary right in SOU 03 - Elphil POM as the land is belong to SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Berhad). It has been confirmed through interview with local communities and neighbouring estate.	
Principle 5: Support smallholder inclusion			
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	The present and past prices of Fresh Fruit Bunches (FFB) are accessible through the MPOB Daily FFB Reference Price Summary categorized by region. The mill operates using the MB module, thus receiving both certified and non-certified FFB. However, concerning non-certified FFB, suppliers are exclusively sourced from plantations and collection centres. The list of FFB suppliers is documented in the Elphil POM FFB Supplier registry.	Complied
5.1.2	(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request). - Critical (Major) compliance -	Individuals interested in selling their FFB to the mill should submit their applications to the Outside Crop Purchasing unit based at HQ in Kuala Lumpur. Subsequently, the unit conducts a thorough due diligence process, acquiring legal documents and conducting on-site visits to the applicant's plantation before granting approval. Throughout this procedure, informal discussions are held to elucidate the pricing mechanism. If mutually acceptable terms are reached, a contract agreement, typically valid for one year, will be issued.	Complied
5.1.3	(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. - Critical (Major) compliance -	The pricing for FFB was outlined in Section 8 of the contract, titled "Pricing of FFB under Third Schedule." The calculation method for pricing was primarily based on the MPOB market price. Examination of the contract agreements revealed that all FFB suppliers had consented to the pricing by signing.	Complied
5.1.4	(C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These	There is no enforceable contract between the mill and out-growers covering financial matters such as loans or credit, and repayment through FFB price reduction for replanting or other support measures. Therefore, this indicator is not applicable.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable. - Critical (Major) compliance -		
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	Examination of the terms and conditions of the selected contracts revealed that they were equitable, lawful, and transparent to the contractors. The specified duration of the contract was outlined in Section 7 of the agreement.	Complied
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given. - Critical (Major) compliance -	Payments are itemized in accordance with the specifications outlined in the First Schedule/Attachment 1 of the contract. Handling of payments occurred at the headquarters level, and upon verification of the payment vouchers, it was confirmed that payments were made promptly.	Complied
5.1.7	Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government). - Minor compliance -	Weighbridges were calibrated annually, and evidence of calibration certificates were available with the following details: j) Serial no. C016301909, receipt no. D163396 k) ii) Serial no. 01264406 KK, receipt no. D163395 Both weighbridges were calibrated on 17/10/2023	Complied
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. - Minor compliance -	NA as no independent smallholders within the certification unit.	Not Applicable

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
5.1.9	(C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner. - Critical (Major) compliance -	NA as no independent smallholders within the certification unit.	Not Applicable
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The Company consults with interested smallholders (irrespective of type) within the Unit of Certification, including women or other partners in their supply base, to assess their needs for support to improve their livelihoods and their interest in RSPO certification. - Minor compliance -	NA as no independent smallholders within the certification unit.	Not Applicable
5.2.2	The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS). - Minor compliance -	NA as no independent smallholders within the certification unit.	Not Applicable
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	NA as no independent smallholders within the certification unit.	Not Applicable
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	NA as no independent smallholders within the certification unit.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme. - Minor compliance -	NA as no independent smallholders within the certification unit.	Not Applicable
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	Documented in the human right charter revised in year 2020 which clearly stated that SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) will not tolerate any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. As per verification for each operating units, there is evidence that there is no discrimination has been practices. Foreign workers from different origin, different gender has been treated equally and has been given same opportunities. This has been verified by the auditor through interview with the workers from different origin, races, gender.	Complied
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers. - Critical (Major) compliance -	There is evidence that there are no parties has been discriminated by the management where it has been confirmed through interview, site visit and records review. Sample has been taken for women workers where they have been treated equally as other workers where there has been paid equally with other workers which work as same job scope and entitle with the same benefits. All foreign workers have been allocated at the same housing compound and received same benefits regardless of the origin. There are no recruitment fees has been charged to all foreign workers that has been recruited in year 2023. It has been confirmed through interview with the new recruited workers.	Complied
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based	There is evidence that operating units has demonstrate that recruitment base on capabilities and qualities which has been verified during the interview by the operating units and for foreign workers at the origin countries. Sample of 12	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	workers has been taken from different origin countries, races and gender and has been verified based on interview, and documentation such as medical checkup and interview records.	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance -	There is no pregnancy test has been done in all operating units. It has been confirmed through interview with Hospital Assistant and female workers. If there is any cases of delaying on menstrual, hospital assistant will advised the female workers to conducted test to nearest government health clinic.	Complied
6.1.5	(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. - Critical (Major) compliance -	The management established Term of Reference for Gender Representatives and Gender Committees on March 2021. The meeting was conducted every 3 months. The Gender meeting in Elphil POM dated 16/01/2024. Verify from the interview with the gender committee representative, no issues of sexual harassment have been and confirmed. While for Kinta Kellas estate dated 12/03/2024. For Kemuning Estate, gender committee meeting was conducted on 09/03/2024. Verify from the interview with the gender committee representative, no issues of sexual harassment have been and confirmed.	Complied
6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	Based on the review of employment contracts and monthly pay slips, it has been confirmed that each operating unit within the Certification Unit ensures equal pay for the same scope of work irrespective of gender and nationality. The evidence indicates that all workers are remunerated in accordance with the Minimum Wages Order 2022 and the Collective Agreement between MAPA and NUPW. Interviews conducted with sampled workers corroborate this finding, and documentation such as pay slips and punch cards for the months of March 2023, June 2023, and September 2023 further support the adherence to fair pay practices across the board.	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand. - Critical (Major) compliance -	Collective agreement between SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantations Berhad) and national union of plantation workers (NUPW) for Palm Oil Mill Employees, 2020 registered 09/03/2020 valid until December 2022 reference number COG. NO: 057/2020. Other than all operating units complies with Minimum Wage Order 2022 at rate RM1500/months, RM57.69/day or RM7.21/hour. The latest CA was still pending endorsement by both parties and the cases still in industrial court.	Complied
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members. - Critical (Major) compliance -	Payment details and employment terms are clearly outlined and formally recorded in employment contracts provided to all employees. These contracts encompass various aspects, such as the employment duration, working hours, overtime policies, annual and medical leave entitlements, public holiday arrangements, mutual termination provisions, maternity benefits, and more. Importantly, these terms are in strict adherence to the Employment Act of 1955, the Minimum Wages Order of 2020, the SOCSO Act of 1969, the EPF Act of 1991, the EIS Act of 2017, and the MAPA/NUPW agreement. Additionally, payroll documents, specifically payslips, provide accurate and comprehensive information regarding compensation for all labor performed. This encompasses individuals receiving daily rated wages, piece-rated wages, payments for any overtime work, and remuneration for public holidays. Furthermore, our examination of sampled payslips confirms that all wages were disbursed in full compliance with the applicable national legal requirements. Salary deductions and overtime payments align with the stipulations of the relevant laws, including SOCSO, EPF, EIS, and are also in accordance with Labor Office permits. Stated in the employment contract working hours, deduction, overtime and leave entitlement. Mentioned in the employment contract that entitlement of leave is depending on the length of service. For workers less than 2 years services, they	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		are entitled for 14 days of sick leave and 8 days of annual leave. Highlighted in the contract reasons for dismissal, period of notice and other legal labour requirements.	
6.2.3	(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. - Critical (Major) compliance -	Sample of workers has been taken by the auditor for each operating units to verify the compliance of legal requirement and as per employment contract. Verification has been done through pay slips, employment contract, punch cards, check roll book and confirmation through interview with sample workers where there is evidence that the management for each operating units complies with legal requirement as per stipulated in the indicator 6.2.1	Complied
6.2.4	(C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure. - Critical (Major) compliance -	<p>The essential services and amenities available to workers in the company-provided housing include electricity, water, and domestic waste disposal. The government supplies electricity, and the cost is deducted from the employees' salaries. Regarding water, the company offers up to 35 gallons per employee per day at no cost, and any additional usage is subject to charges based on prevailing domestic rates. The budget for housing repairs, sanitation, garden maintenance, as well as CAPEX and OPEX across all operating units has been reviewed.</p> <p>The records for weekly on-site inspections by the Medical Assistant (estate) and QA (mill) are examined on a fortnightly basis in accordance with the Workers Minimum Housing and Amenities Regulation 2020.</p> <p>Workers Housing Management Procedure and 'OilPalmPal' Digital Housing Complaint System (OPP DHCS). Inter-office mail (Ref. No: UM/HSE/013/11/2021), dated 26/11/2021 from CEO Upstream Malaysia. General house rule is written under "Peraturan Umum Kompleks Perumahan Pekerja"</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		For local workers with family, each will be given a house while for foreign workers for single workers, it will be given shared house of 2 people per room. For foreign workers, all foreign workers will be given a starter kit which includes basis amenities (e.g. mattress, cooking utensils).	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. - Minor compliance -	There are sundry shops located in the estates compound and the estates are nearby to the nearest town. The workers can easily access to adequate, sufficient and affordable foods and goods. Price of goods were displayed at the sundry shops. Workers' interview confirmed that they can easily purchase foods at the nearest shop or choose to go nearest town away from the estate by using their transport until the main guard post and public transport to the nearest town.	Complied
6.2.6	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE:</p> <p>STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE</p> <p>With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).</p>	<p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) – SOU 3 - Elphil POM has provided the decent living wage for both local and foreign workers based on PREVAILING WAGES assessment. It includes wage, service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. It has been verified by auditor base on the sample payslips for each operating units showed that the salary received complied with the minimum wage order 2020 and 2022</p> <p>The management conducted Prevailing Wage Assessment based on check-roll worker for period 2023 and published in January 2024</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p><i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i></p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage. The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment 		

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<ul style="list-style-type: none"> The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>		
6.2.7	<p>Permanent, full-time employment including contractors' workers and contracted workers is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal</p> <p>- Minor compliance -</p>	<p>There are no casual or temporary workers has been recruited by all operating units which all workers has been recruited as permanent workers. Contractors has been used for hiring JCB, road repairs, FFB transport and domestic waste collection. It has been confirmed that all machineries owned by the contractor has been operated by the owner itself. Verification has been done through master list of workers, payment document, site visit to operations and interview with sample workers.</p>	Complied
Criterion 6.3: The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Stated in the human right charter year 2020, commitment of SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) to practices freedom of association as per stated in clause 3.2.4, SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) will respect freedom of association by respecting the rights of employees to form and join unions and bargain collectively. In jurisdictions where this right is limited, we will provide alternative means of employee engagement and grievance redressal. During the interview with workers, there are no evidence received that there is restriction from the company to allow workers to join trade union. The workers have their freedom to join union</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.</p>	<p>NUPW Committee was established in Elphil POM and supply bases and sighted minutes meeting for latest meeting. Management plan was developed for the issues raised by the NUPW representatives and action has been taken accordingly. Interviewed with the NUPW representatives confirmed that the issues raised</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	during the meeting were resolved. He informed that there is any further pending issue reported during the time of audit. Other than that, social dialogue has been established and conducted on monthly basis with representative from local and foreign workers (from each origin countries) to discuss issues related to social. Verify from the minute meeting, latest social dialogue was conducted on 27/02/2024 with no concern was raised during the meeting and previous social dialogue was conducted on 23/01/2024 with issue raised is related to maintenance and repair of the road safety. Verify the issue was resolved on 19/02/2024 (Kinta Kellas Estate). For Kamuning Estate, social dialogue was conducted on 15/03/2024 with no issue raised during the meeting. Previous social dialog conducted at Changkat Salak Division was conducted on 22/02/2024	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers. - Minor compliance -	Interviewed with the NUPW representatives and the workers confirmed that the election of the representatives were elected freely by the workers without any interference of management.	Complied
Criterion 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has established policy for children protection in the Human right charter in where commitment to protect children outline in clause 3.3 Respect and Uphold Children's Rights revision 2020. Stated that, SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) recognise that protecting the wellbeing of children means safeguarding them from any form of maltreatment or exploitation, including child sex tourism, child trafficking and child pornography.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		Stated clause 3.3.1, the management commitment to eradicate child labour in our supply chain and will not employ anyone under the age of 18 years. It is also has been included in the service contracts and supplier agreements which has been documented in the supplier code of conduct.	
6.4.2	(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure. - Critical (Major) compliance -	The screening procedure was included as per SOP Hiring of locals dated 01/11/2019 by the assistant operating unit while for foreign workers, the Workforce Management Unit Liaison & Recruitment SOPP (WMU/LR-SOPP/March2016) dated 30/03/2016 under clause procedures recruitment team shall be guided by approved requirement; Age 18-45 years old). As per verification from the master list, passport/Identity Card and interview with sample workers confirmed that the minimum ages has been met by all operating units under SOU 3 - Elphil POM.	Complied
6.4.3	(C) Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work. - Critical (Major) compliance -	There is no young worker employed in SOU 3 - Elphil POM certification unit. It has been confirmed through interview with sample workers, site visit to housing compound, operations and verification from the workers master list.	Complied
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live. - Minor compliance -	Communication of the policy has been done through the stakeholders consultations that that has been conducted on 24/10/2023 with attendance for various stakeholders for all operating units under SOU 3 - Elphil POM. It has been further confirmed through interview with the stakeholders itself.	Complied
Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	There are no changes compare to last year where SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) adopt the Group Sustainability & Quality Policy Statement signed by Group Managing Director on	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Critical (Major) compliance -	<p>02/12/2019 includes as below:</p> <p>Stated in the policy that the management committed to respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to:</p> <ol style="list-style-type: none"> 1. Eliminating Violence and Sexual Harassment: 2. Eradicating any form of Exploitation <p>There are no cases of any harassment that has been identified and happen in all operating units which has been confirmed based on interview with the workers.</p> <p>Communication of the policy sighted based on briefing records for each operating units and further verified based on interview with the stakeholders and workers which can demonstrate their understanding on the policy that has been established.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>Stated in the human right charter year 2020, commitment of SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) in protecting reproductive right and has been clearly outline in clause 3.2.5. There is evidence that the policy has been implemented where there is no restriction by the management for pregnancy and there is no pregnant/breastfeeding women handling with chemical. It has been further confirmed through interview with the female workers.</p> <p>Communication of the policy sighted based on briefing records for each operating units and further verified base on interview with the stakeholders and workers which can demonstrate their understanding on the policy that has been established.</p>	Complied
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	As per verification, there is evidence that all the new mother has been assessed and consulted and there is special request has been raised by the new mother which is the new mother expecting time break for breast feeding and hospital	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	appointment. It has been confirmed through interview with sample of new mother.	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has implemented Grievances Response Standard Operating Procedure dated 18/07/2022. The complaints and grievances are open to effected parties including internal and external stakeholders. The time frame to deal with internal and external communications has been detailed in the Section 2.2. Flow chart procedure and 3.3 The time scale of investigation.</p> <p>Besides, the company has implemented Whistleblowing Channels where the e-Form, email address and toll free number/ hotline can be found in https://www.simedarby.com/operating-responsibly/whistleblowing</p> <p>Furthermore, the company developed Policy on Protection of Human Rights Defenders (HRDs) where if the complaint cannot be solved through this manner, HRDs can be provided legal remedies such as litigation or alternate dispute resolution options including mediation and arbitration in situations where complaints cannot be resolved internally.</p> <p>Interview conducted on-site with sampled internal stakeholders among all workforce confirmed that the information on grievance mechanism, which respects anonymity and protects complainants where requested, is established, and communicated to them.</p> <p>No grievance issues that require the implementation of the mechanism occurs in all operating units within SOU 3 - Elphil POM since the last audit.</p>	Complied
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	(C) All workers have entered into employment voluntarily and the following are prohibited:	<p>Based on interviews with the workers, and observations made, the following were verified:</p> <p>a. Retention of documents: All workers are free to keep their own passports. There is no retention of identity documents or passports unless these are</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees. • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>needed for passport/work permit renewal. Some Indonesian workers has been interviewed and confirmed that passport has been kept by the workers itself. It has been confirmed during site visit to line site where verification passport has been kept at their house.</p> <p>b. Charging of recruitment fee: Workers are not charged any recruitment fees. Interviews conducted with workers also confirmed that they have not been charged any recruitment fees.</p> <p>c. Involuntary overtime: Based on interviews conducted with the workers, all overtime work was carried out on a voluntary basis. Workers are free to decline any offers for overtime work. Sighted written consent from workers to work overtime for Elphil POM and estates.</p> <p>d. Lack of freedom to resign: Workers are free to resign as per stated in their employment contracts. This was confirmed during interviews with workers. There is no term and condition for any resignation and the flight tickets will bear by the operating units.</p> <p>e. Debt bondage: There is no evidence of any incidence of debt bondage. It has been verified based on sample of pay slips where there is no deduction of salary for debt. Further verification has been done through interview where there is no loan/borrowing money has been given by the management to the workers. The is also no recruitment fee has been charged to the workers hence confirmed that there is debt bondage implement.</p> <p>f. Withholding of wages: There is no evidence of withholding of wages. Workers' wages have been paid by account and can be withdraw at the nearest bank and sighted evidence of payment that has been signed by the workers. There is evidence that there no workers' wages have been withheld. It has been further confirmed through interview.</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>There are migrant workers has been recruited from India, Indonesia and Bangladesh to work in SOU 3- Elphil POM. As a commitment to manage migrant workers in a good manner and compliance to the requirement SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has adopted Sime Darby's Human Rights Charter, wherein they have made the following commitments:</p> <ul style="list-style-type: none"> a. Ensuring equal opportunities for all. b. Respecting the freedom of association. c. Eradicating any manifestations of exploitation. d. Ensuring the provision of favorable working conditions. e. Enhancing safety and health measures. <p>As per verification, there is evidence that the policy has been implemented where each process of recruitment has been done such as signing employment contract, interview and consultation with migrant workers at origin countries and One Stop Centre. As per interview, it has been confirmed that all facilities and benefits has been provided equally for all foreign workers. Passport has been kept by the workers itself. There is no evidence of contract substitution where all migrant workers have been explained the content of the employment contract at the origin countries. It has been confirmed through interview with the workers itself.</p>	Complied
Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>The responsibility and accountability to ensure safety and health at each operating unit lie with the respective estate and mill manager. The estate and mill manager has been appointed by Regional Chief Executive Officer – Northern Region as Chairman for OSH Committee at the respective unit. They are assisted by their nominated Assistant Manager and other OSH Committee members, representing both employer and employee of each operating unit. Official letters</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
	<p>of appointment were provided to all OSH committee members for their respective roles. OSH Committee Organization Chart was updated in all operating unit visited.</p> <p>Furthermore, all operating unit visited has conducted regular meetings and two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare and discussed openly. OSH Meeting has been conducted on quarterly basis, attended by employer and employee representatives. The meeting was chaired by estate and mill manager at their respective unit. Minutes of OSH meeting was kept, and all the concern of the employees and any remedial actions taken was recorded. Workplace inspections were made prior to the committee meeting.</p> <p>Generally, among agenda discussed in the meeting are as follows:</p> <ul style="list-style-type: none"> • Safety briefing • Previous matter arising • Laws compliance • PPE inspection • Accident report • Training and competency • Workplace inspection report • Other matters <p>Minutes of OSH meeting for year 2023 in visited operating unit were verified during the audit as follows:</p> <p><u>Elphil Estate</u></p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>OSH Committee meeting was conducted on 06/12/2023, 06/09/2023, 07/06/2023 and 07/03/2023.</p> <p><u>Elphil POM</u></p> <p>OSH Committee meeting was conducted on 19/12/2023, 18/09/2023, 17/06/2023 and 04/03/2023.</p> <p><u>Kinta Kellas Estate</u></p> <p>OSH Committee meeting was conducted on 08/12/2023, 08/09/2023, 08/06/2023 and 08/03/2023.</p> <p><u>Kamuning Estate</u></p> <p>OSH Committee meeting was conducted on 22/12/2023, 23/09/2023, 23/06/2023 and 24/03/2023.</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) has established procedures on accident and emergency to be adopted by all operating units. This was referred to document title Emergency Preparedness & Response Procedures with reference number UM/HSE/SP/02 dated 17/11/2021 and Standard Operating Procedure of Incidents, Accidents & Non-Compliance Management dated 01/05/2023 with reference number SDP/GS-HSE/SP/01. Flowchart for emergency has been placed at strategic location e.g., office notice board, store, etc. It was observed emergency contact numbers were also displayed in notice board, workstation and facilities at all operating unit visited. Furthermore, there are list of Emergency Response Plan (ERP) has been established and published as for guidance:</p> <ul style="list-style-type: none"> • ERP for emergency • ERP for natural disaster • ERP for road accident 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • ERP for chemical spillage • ERP for fire <p>In addition, the organization for the ERP team was established by each operating unit. Interview with sample workers found they have good understanding on accident and emergency procedures. Portable eye wash was provided to the sprayers as verified during the field visit. While at the workstation, observed emergency shower and eyewash were installed at area which is exposed to the chemical hazards such as chemical premix area, chemical store, and laboratory. During site visit at the POM and audited estates, it was verified that adequate fire extinguishers and hose reels found to be located at strategic locations, operational and maintained in good conditions. Records of training consists of attendance list, photos and briefing material is available for verification. Training for fire drill and emergency response plan at each estate was conducted as follows:</p> <p><u>Elphil Estate</u> Emergency Response Plan training was conducted on 07/03/2024.</p> <p><u>Elphil POM</u> Fire Drill training was conducted on 26/06/2023.</p> <p><u>Kinta Kellas Estate</u> Emergency Response Plan and Fire Drill training was conducted on 07/12/2023.</p> <p><u>Kamuning Estate</u> Emergency Response Plan and Fire Drill training was conducted on 11/03/2024.</p> <p>Observed during site visit at all operating unit visited found, first aid kit is available with approved content. Record of monthly monitoring and inventory of first aid item also is available in the first aid box. First aid item was monitored by Medical Assistant at each operating unit. First aid box map location also was</p>	

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance															
		<p>made available during the audit. Interview with the person in charge in the visited area confirms that they have attended first aid training. Record of training first aid were verified as follows:</p> <p><u>Elphil Estate</u> First Aid training was conducted on 04, 15 and 16/03/2024.</p> <p><u>Elphil POM</u> First Aid training was conducted on 30/11/2023.</p> <p><u>Kinta Kellas Estate</u> First Aid training was conducted on 21/07/2023.</p> <p><u>Kamuning Estate</u> First Aid training was conducted on 20/07/2023.</p> <p>Accident record was verified during the audit. In practice, accident record and investigation were recorded and discussed during quarterly OSH meeting. JKPP 8 Form is submitted every year to Department of Occupational Safety and Health (DOSH). Sighted reporting system namely Rapid 4 System as an internal control system to report the accident cases to HQ for investigation. Each operating unit visited has submitted the JKPP 8 form through MyKKP portal as below:</p> <table><tr><td>Estate/Mill</td><td>Reference No</td><td>Date Submission</td></tr><tr><td>Elphil Estate</td><td>JKPP 8/153401/2023</td><td>24/01/2024</td></tr><tr><td>Elphil POM</td><td>JKPP 8/155656/2023</td><td>05/01/2024</td></tr><tr><td>Kinta Kellas Estate</td><td>JKPP 8/181924/2023</td><td>31/01/2024</td></tr><tr><td>Kamuning Estate</td><td>JKPP 8/178986/2023</td><td>31/01/2024</td></tr></table>	Estate/Mill	Reference No	Date Submission	Elphil Estate	JKPP 8/153401/2023	24/01/2024	Elphil POM	JKPP 8/155656/2023	05/01/2024	Kinta Kellas Estate	JKPP 8/181924/2023	31/01/2024	Kamuning Estate	JKPP 8/178986/2023	31/01/2024	
Estate/Mill	Reference No	Date Submission																
Elphil Estate	JKPP 8/153401/2023	24/01/2024																
Elphil POM	JKPP 8/155656/2023	05/01/2024																
Kinta Kellas Estate	JKPP 8/181924/2023	31/01/2024																
Kamuning Estate	JKPP 8/178986/2023	31/01/2024																
6.7.3	(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the	The management provides appropriate PPE to the employees in accordance with HIRARC and Standard Operating Procedure. PPE issuance records were well	Complied															

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	<p>place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>maintained and made available for verification. Among information available in the record was name of employee, type of PPE, date of PPE received and receipt acknowledgement by the recipient. On-site verification and interview with workers showed that the appropriate PPE was provided to the workers. All worker sampled during the audit have been adequately trained in understanding SDS, safe working practices and the correct use of PPE. Interview with workers also revealed that each PPE they received was free, and the management did not charge any payments for the PPE. If there is any damage or it is time to change to new PPE, the worker only needs to bring the used PPE to the management and the management will issue new PPE to the worker.</p> <p>In addition, the management provides adequate shower room and sop for workers use after returning from activities involving chemical application. Lockers are also provided for convenience of employees to keep clean clothes for them to use to go home. To prevent PPE from being taken home, the management has provided area to wash and store PPE.</p>	
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.</p> <p>- Minor compliance -</p>	<p>Medical care is provided to all the employees by the organization and covered by accident insurance. Reviewed on workers profile records found that all workers are covered by the accident insurances. All local workers and foreign workers were covered under SOCSO scheme. Sighted the contribution form (8A) "Jadual Caruman" for October, November and December 2023 for the mill and all sampled estate.</p> <p>Furthermore, workers have access free medical consultation and medication at the clinics located in their respective estate and mill. They are attended to by certified Medical Assistant. Records of medical inventory, VMO visit, and patients treated were made available for verification.</p>	Complied
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>Records on Lost Time Accident (LTA) metrics at the operating unit visited were available for verification. JKPP 8 Form is submitted every year to Department of</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance															
		<p>Occupational Safety and Health (DOSH). Each operating unit visited has submitted the JKKP 8 form through MyKKP portal as below:</p> <table><tr><td>Estate/Mill</td><td>Reference No</td><td>Date Submission</td></tr><tr><td>Elphil Estate</td><td>JKKP 8/153401/2023</td><td>24/01/2024</td></tr><tr><td>Elphil POM</td><td>JKKP 8/155656/2023</td><td>05/01/2024</td></tr><tr><td>Kinta Kellas Estate</td><td>JKKP 8/181924/2023</td><td>31/01/2024</td></tr><tr><td>Kamuning Estate</td><td>JKKP 8/178986/2023</td><td>31/01/2024</td></tr></table> <p>Further verification in the above JKKP 8 Form submitted, it was found the following:</p> <p><u>Elphil Estate</u> 4 LTA cases recorded resulting in a total of 20 lost working days.</p> <p><u>Elphil POM</u> 2 LTA cases recorded resulting in a total of 6 lost working days.</p> <p><u>Kinta Kellas Estate</u> 2 accident cases recorded without any lost working days.</p> <p><u>Kamuning Estate</u> 4 LTA cases recorded resulting in a total of 31 lost working days.</p>	Estate/Mill	Reference No	Date Submission	Elphil Estate	JKKP 8/153401/2023	24/01/2024	Elphil POM	JKKP 8/155656/2023	05/01/2024	Kinta Kellas Estate	JKKP 8/181924/2023	31/01/2024	Kamuning Estate	JKKP 8/178986/2023	31/01/2024	
Estate/Mill	Reference No	Date Submission																
Elphil Estate	JKKP 8/153401/2023	24/01/2024																
Elphil POM	JKKP 8/155656/2023	05/01/2024																
Kinta Kellas Estate	JKKP 8/181924/2023	31/01/2024																
Kamuning Estate	JKKP 8/178986/2023	31/01/2024																
Principle 7: Protect, conserve and enhance ecosystems and the environment																		
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.																		
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	IPM plans for the estates are documented in "Action Plan IPM Management" which is reviewed on annual basis. Among the plans established and implemented were: i) Using barn owl (Tyto alba) to biologically suppress the rat population.	Complied															

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		ii) In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as <i>Turnera subulata</i> , <i>Cassia cobanensis</i> , <i>Antigonon leptopus</i> , <i>Euphorbia heterophylla</i> , along the roadsides iii) Establishment of LCC and chipping of felled trunks at the replanting area to reduce the rhinoceros beetles	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. - Minor compliance -	Based on visits of the sampled sites, there was no evidence of species under Global Invasive Species Database and CABI.org are used by the sampled estates.	Complied
7.1.3	There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Based on visits of the sampled sites, there was no evidence of fire is used for pest control at all the sampled estates.	Complied
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	The justification of all pesticides used in the estate were documented in Agricultural Reference Manual (ARM), SOP and in the Safety Pictorial Book prepared by SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) Section 16: Weed Control of Agricultural Reference Manual, latest update issue no. 2, dated June 2021 was clearly stated the justification of pesticides used in the estate which includes chemical list indicates the purpose of usage (intended target), active ingredients names as well as the specific targets. All pesticides used were those officially registered under the Pesticide Act 1974. The certification units confined usage to only class II, class III & class IV pesticides. Among types of pesticides used with justifications included: <ul style="list-style-type: none"> • Glyphosate isopropylamine 41% 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • 2,4-D Methyl Amine 60%, • Metsulfuron Methyl 20%, • Triclopyr Butoxy Ethyl Ester 32%, • Brodifacoum 0.005% • Cypermethrine 16% • Glyphosate potassium 48.7% <p>All chemicals usage was based on the "need to do basis" to enhance field operations. Specific pesticides had been used to deal with respective target pest, weed, or disease. Based on the document review and inspection at the chemical store, all sampled estates had used only class II, class III & class IV pesticides. No illegal agrochemicals (stated by local and international laws) in particular Paraquat were used in the estates. No Class 1 chemicals had been used by audited estates.</p>	
7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>Records of pesticides used and a.i per Ha is monitored monthly in the yearly Pesticide Records for 2023. Records of pesticides used (including active ingredients used and their Lethal Dosage (LD 50), area treated, amount of a.i applied per ha and number of applications) is maintained by the audited estate. Sighted Monitoring Pesticide Usage per Hectare FY2023.</p> <p>Average data as per estates below:</p> <p>Elphil Estate: 1.61</p> <p>Kinta Kellas Estate: 2.51</p> <p>Kamuning Estate: 1.70</p>	Complied
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The justification of all pesticides used in the estate were documented in Agricultural Reference Manual (ARM), SOP and in the Safety Pictorial Book prepared by SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) Section 16: Weed Control of Agricultural Reference Manual, latest update issue no. 2, dated June 2021 was clearly stated the justification of</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>pesticides used in the estate which includes chemical list indicates the purpose of usage (intended target), active ingredients names as well as the specific targets. All pesticides used were those officially registered under the Pesticide Act 1974.</p> <p>All sampled estates emphasis on implementing biological control to manage oil palm pests, such as leaf-eating pests and rats. IPM techniques employed at the estate involve regular monitoring of pest populations and the utilization of triggers to determine when control measures should be initiated.</p> <p>Although there have been no significant outbreaks of leaf-eating pests, the estate actively promotes the establishment of beneficial plants along main roads and block boundaries to attract natural predators.</p>	
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p>	<p>No prophylactic use of pesticide was detected during the audit at all audited estates. This was confirmed through pesticide usage records and interviews with staff, mandores and pesticide applicator. During site visit at chemical premix area, it was observed that rate per pump for chemical usage application in the field was displayed on the notice board. Further verification found that the amount of chemical usage was based on recommendation provided on the chemical label. This indicates that chemical calibration process was in place to determines the correct amount of chemical needed and how to premix it in the water. Such practices aim to optimize the effectiveness of chemical applications while minimizing waste and potential environmental impact.</p> <p>In practice, the estates approach to pesticide usage is based on targeted and responsive strategy, where pesticides are applied only when necessary to address specific target problem. This means that pesticides are not applied as a preventive measure before any pest related issues arise.</p>	Complied
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless</p>	<p>Based on sampled estates Chemical Register using OSHA regulated format, there were only class II, III & IV chemicals used by the estates. There were no</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ul style="list-style-type: none"> a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak. <p>- Minor compliance -</p>	<p>pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat used.</p>	
<p>7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>- Critical (Major) compliance -</p>	<p>Trainings on safe handling of chemical and right method of spraying were given to the relevant workers which include storekeeper, pre-mixers, and herbicides sprayer. This also in line with recommendation by CHRA assessor. Various methods of training such as briefing, practical training and on-the-job supervision were used to ensure effective delivery of knowledge. Training includes spraying technique, precautions, and symptoms of toxic reactions as skin disorders, rashes, breathing difficulties or nail problems. Records of training were well maintained for verification at all the visited estates.</p> <p>Example of training verified are as below:</p> <p><u>Elphil Estate</u></p> <ul style="list-style-type: none"> • Training for chemical handling that was conducted on 28/02/2024. 	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • SDS training that was conducted on 02/02/2024. <p><u>Kinta Kellas Estate</u></p> <ul style="list-style-type: none"> • Spraying technique, chemical handling and IPM training that was conducted on 13/02/2024. <p><u>Kamuning Estate</u></p> <ul style="list-style-type: none"> • Chemical handling training that was conducted on 15/03/2024. <p>Precautions attached to products has been properly observed and applied as verified during interview with sampled workers that handle the chemical. During site visit at chemical activities area and chemical store for all visited estates found that implementation of the chemical activities is according to the SDS especially for PPE usage and the emergency response. Portable signboard also displayed at areas of spraying activity. The estate has adequate facilities for mixing of pesticides and cleaning up after work.</p>	
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>All mill and estates under SD Guthrie Berhad (at the point of this audit known as Sime Darby Plantation Berhad) adopted with Chemical Safety Management Procedure reference number UM/HSE/OCF/04 dated 09/03/2021 to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. The procedure contains the following:</p> <ul style="list-style-type: none"> • Objectives, scope, roles & responsibilities • General provision • Requirement & procedure: Procurement of chemical (selection of chemical), Assessment of chemical hazardous to health, transportation of 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>chemical, receiving of chemicals, storage of chemical, disposal of chemical wastes, training, and maintenance of equipment.</p> <p>During site visit at all sampled estates, it was found the following:</p> <ul style="list-style-type: none"> • Stores are locked and only authorized person allowed to enter. • Appropriate safety and warning signage • Original labelling is available for chemical, fertilizer and lubricants. • Spill kit is available. • Good ventilation at chemical store. <p>Chemical were mixed in the pre-mixing areas of the store that was locked. Emergency shower and eye wash were available at the pesticides store in case of any accidents happen. The water pressure was noted to be sufficient for such purpose. In addition, Safety Data Sheets (SDS) were available in the stores. The SDS are in English and Bahasa Malaysia.</p>	
7.2.8	<p>All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes.</p> <p>- Minor compliance -</p>	<p>All pesticide containers were triple rinsed and punctured before being disposed to the authorised collector. Receipts of disposal were made available for verification. Some of the 20 lt containers were used to contain pre-mixed herbicides for spraying operation in the field. There was no evidence of pesticide containers are used for other purposes.</p>	Complied
7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	<p>The visited estate does not practice aerial spraying for agrochemicals. This was verified through on-site observation during the site visit and worker interviews.</p>	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>All chemical handlers for each operating unit were undergo medical surveillance to ensuring the health and safety of workers exposed to hazardous chemicals. The medical surveillance is conducted in accordance with the Use and Standard of Exposure to Chemical Hazardous to Health (USECHH) Regulations 2000, which is outlined in the Occupational Safety and Health Act (OSHA) 1994. In addition, one of the recommendation from the CHRA report for each operating unit is to conducted medical surveillance to the workers exposed to hazardous chemicals. The results of medical surveillance were as follows:</p> <p><u>Elphil Estate</u></p> <p>All workers were exposed to the chemical hazards have undergo medical surveillance programme as recommended in CHRA report. Latest medical surveillance was conducted on 10/08/2023 by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/11/DOC/00/200. From the report, 10 workers were undergone medical surveillance and the result medical surveillance have been acknowledged by the workers. All workers undergo medical surveillance is fit to continue their work without any abnormal results. Apart of medical surveillance, which is conducted yearly, monthly clinical checks are also carried out by the Medical Assistant to the workers exposed to the chemical hazards. Monthly health checking records (done at the clinics) were available and satisfactorily maintained. Health check includes nail, pulse, blood pressure and skin.</p> <p><u>Elphil POM</u></p> <p>Medical surveillance and biological monitoring were conducted on 27/01/2024 by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/11/DOC/00/200 and the result was received on 28/03/2024. Based on the results of medical surveillance, 7 of the workers who exposed to manganese</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<p>were recommended for Medical Removal Protection (MRP) for 3 months and were required to undergo medical surveillance after the MRP period. Evidence of letter removal from their respective worksite for a period 3 months dated 01/03/2024 were made available for verification. The letter has been acknowledged by the affected workers. Further verification during interview with the workers confirmed that they have been removed from any work related to the fume exposure in the workshop such as welding.</p> <p><u>Kinta Kellas Estate</u> Latest medical surveillance was conducted on 16/06/2023 by the Occupational Health Doctor (OHD) with DOSH registration no.: HQ/08/DOC/00/649. 6 workers were undergone medical surveillance is fit to continue their work without any abnormal results.</p> <p><u>Kamuning Estate</u> Annual medical surveillance was conducted on 26/02/2024 consists of 4 workshop personnel and 33 workers who carried out spraying and manuring operations. All workers undergo medical surveillance is fit to continue their work without any abnormal result.</p>	
7.2.11	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>Mill and estates under SOU 3 have prohibited women workers who are confirmed pregnant or breast-feeding to handle chemicals as per Group Sustainability & Quality Policy Statement signed by Group Managing Director dated 02/12/2019 and Human Rights Charter, revised 2020.</p> <p>Section 3.2.3 and 3.2.5 of Human Rights Charter were stated as follows:</p> <ul style="list-style-type: none"> Section 3.2.3 Providing a safe and healthy working environment by delivering accident prevention training, risk minimisation, focused training, and providing appropriate protective equipment. 	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Section 3.2.5 Promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. We will facilitate opportunities for advancement for our employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights. <p>The estates maintained the list of sprayers. Identification of pregnancy status is made by women workers who are confirmed pregnant or breast-feeding to handle chemicals the respective appointed Medical Assistant during the monthly check-up. It was sighted during the site visit to the stores, there were signage stating that pregnant and breast-feeding women are not allowed to enter the chemical store. Observed throughout the field visit and verification during interview with sampled workers found that there were no female workers assigned for work related to chemicals in all estates visited.</p>	
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented. - Minor compliance -	Wastes management plans were developed based on the environmental aspects and impacts assessment. The mitigation measures were then derived from this exercise. Generally, based on documentation review, site visits, and interview with PICs, the scheduled wastes were disposed through licensed vendors, organic wastes were disposed through landfill (in the field or through District Council) and recyclable wastes were sent to recycle centres.	Complied
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. - Minor compliance -	Generally, the workers have demonstrated good understanding in proper disposal of wastes. The visited labour quarters were observed to be in clean conditions. Wastes were properly disposed as mentioned in Indicator 7.3.1. SW disposed through licensed contractors which were verifiable through eSwis. Spent lubricants (SW305), spent hydraulic oil (SW306) and contaminated rags	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		(SW410) were taken by a third-party machinery service provider (SDI) to their premises. DOE's approval for this practice was made available for verification.	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	There was no evidence of open fire was used for waste disposal at all the visited operating units.	Complied
Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	ARM Section 8 covers the procedure for fertilizer application for both immature and mature. The procedure gives the guideline type of fertilizers to be used, timing to apply, dosage and placement.	Complied
7.4.2	Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. - Minor compliance -	Periodic foliar sampling analysis was last conducted in 11/2023 (Elphil), 11/2023 (Kamuning), and 11/2023 (Kinta Kellas) to monitor the changes in nutrient status. The results of the analysis were used by the agronomist for their recommendation for fertilisers applications programme. The soil analysis is done once in 5 years. The last analysis was conducted in 04/2019 (Elphil), 04/2019 (Kamuning), and 03/2023 (Kinta Kellas). Analysis reports were made available for verification.	Complied
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers. - Minor compliance -	EFB mulching was done as part of nutrient recycling strategy and recorded regularly. All EFB were sourced from Elphil POM. The best practice of EFB application is described in the ARM. Records were available for verification. Based on the records, it was noted that the EFB application rate per hectare was around 40 mt/Ha. Sludge from the ETP was kept in the retention pond. Whereas the treated wastewater was discharge to the natural water ways as permitted by the DOE. Palm residues such as fronds and trunks were left to naturally decompose in the field which eventually be the organic nutrient enriching the soils.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance								
7.4.4	Records of fertiliser inputs are maintained. - Minor compliance -	Records of fertiliser input were well maintained in various documents such as store issuance record, bin cards and month end account to name a few. Among the information available in the records was type of fertiliser, quantity and field number applied including date of application. Based on sampled fields, the amount of fertilisers issued out (i.e. applied) from the store according to SAP software system was tally with the recommendations by agronomist, for all the sampled estates.	Complied								
Criterion 7.5: Practices minimise and control erosion and degradation of soils.											
7.5.1	(C) Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance -	<div>There were no soils classified as marginal or fragile. Based on the soil maps, among the major soil series exist in the estates are:</div> <table><tr><th>Estates</th><th>Soil Types</th></tr><tr><td>Elphil</td><td>Bungor, Durian, Holyrood, Klau, Langkawi, Malacca, Munchong, Rengam, and unclassified</td></tr><tr><td>Kinta Kellas</td><td>Bungor, Malacca, Riverine Alluvium, Munchong, and Durian</td></tr><tr><td>Kamuning</td><td>Jerangau, Rengam, Munchong, Bungor, Local Aluvium, Langkawi, Harimau, Durian, Tavy Shallow</td></tr></table> <div>Maps identifying steep terrain were also made available for verification. The current practice of the estate is to exclude the previous palms in the steep slope (> 25°) from being replanted and classified it as Conservation Set Aside (CSA).</div>	Estates	Soil Types	Elphil	Bungor, Durian, Holyrood, Klau, Langkawi, Malacca, Munchong, Rengam, and unclassified	Kinta Kellas	Bungor, Malacca, Riverine Alluvium, Munchong, and Durian	Kamuning	Jerangau, Rengam, Munchong, Bungor, Local Aluvium, Langkawi, Harimau, Durian, Tavy Shallow	Complied
Estates	Soil Types										
Elphil	Bungor, Durian, Holyrood, Klau, Langkawi, Malacca, Munchong, Rengam, and unclassified										
Kinta Kellas	Bungor, Malacca, Riverine Alluvium, Munchong, and Durian										
Kamuning	Jerangau, Rengam, Munchong, Bungor, Local Aluvium, Langkawi, Harimau, Durian, Tavy Shallow										
7.5.2	No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain	Based on crosschecking of terrain maps and site visits at the newly replanted fields, there were no replanting at steep terrain observed.	Complied								

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	(greater than 25 degrees) larger than 25 Ha within the Unit of Certification. - Minor compliance -		
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	There was no new planting at all the visited estates.	Complied
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	NA as there was no new planting at all the sampled estates.	Not Applicable
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices. - Minor compliance -	NA as there was no new planting at all the sampled estates.	Not Applicable
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	NA as there was no new planting at all the sampled estates.	Not Applicable
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
7.7.2	<p>Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.</p> <p>PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).</p> <p>- Minor compliance -</p>	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable
7.7.3	<p>(C) Subsidence of peat is monitored, documented and minimised.</p> <p>- Critical (Major) compliance -</p>	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable
7.7.4	<p>(C) A documented water and ground cover management programme is in place.</p> <p>- Critical (Major) compliance -</p>	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable
7.7.5	<p>(C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.</p>	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition. - Critical (Major) compliance -		
7.7.6	(C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance. - Critical (Major) compliance -	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable
7.7.7	(C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2019) and associated audit guidance. - Critical (Major) compliance -	NA as there was no new planting nor there was soil categorised as peat at all the sampled estates.	Not Applicable
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. b) Workers have adequate access to clean water.	Water management plans were in place and documented at all the sampled OUs which in general aimed to promote more efficient use and maintaining the availability of water sources and to avoid negative impacts on other users in the catchment. Based on review, it was noted that the plans have addressed the following: a) No restriction of access to clean water or contribute to pollution of water used by communities.	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	b) All the estates and mill had their sources of clean water from the state's water services supplier i.e., Perak Water Board (LAP) for household consumption. The water supply is 24 hours.	
7.8.2	<p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</p>	<p>The protection of water courses and wetlands, including maintaining and restoring appropriate riparian and other buffer zones was guided by a few references such as:</p> <ul style="list-style-type: none"> SDP's Riparian Reserve Management dated April 2021, by Conservation and Biodiversity Unit/Group Sustainability Department <p>The RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit were referred in the establishment of the abovementioned references.</p>	Complied
7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p> <p>- Minor compliance -</p>	The mill applies the biological system with ponds in series for its treatment of effluent. The mill is disposing its effluent to land application. The condition of the discharged effluent was analysed every month by an accredited laboratory and among the parameters analysed are T, pH, BOD, COD, TS, SS, O&G, AN and TN. Verification of the last 12 months results showed that all the BOD results were within the regulated limit (i.e., 5,000 ppm).	Complied
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	The mill processing water are obtained from the LAP and water catchment adjacent to the mill complex. The water usage monitoring was done daily through flowmeter readings. Based on the records, the mill has been using 1.00 m ³ /mt FFB per month in 2023 and 0.94 m ³ /mt FFB per month in 2024 as at February.	Complied
Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
7.9.1	A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented. - Minor compliance -	This is addressed in the annual Energy Management Plan by all the sampled OUs. Among the action plans established and implemented were: <ul style="list-style-type: none"> doing regular maintenance of diesel-powered machinery educational programme for the machinery operators on fuel saving utilisation of fibre and shell as biofuel for boiler operation Based on the diesel consumption monitoring records, the diesel consumptions were within the annual budget.	Complied
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.			
7.10.1	(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported. - Critical (Major) compliance -	Among the main sources of GHG emission identified were methane (CH) emission through POME treatment and fertiliser. Other less significant GHG emissions identified were fossil fuel consumptions and grid electricity utilisation. The emission value is recorded and calculated through the utilisation of RSPO's Palm GHG Calculator ver. 4. Based on verification of various records such as store issuance records and SAP system, all the data was found to be accurate.	Complied
7.10.2	(C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development). - Critical (Major) compliance -	NA as no new development area was initiated after 2014.	Not Applicable
7.10.3	(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored. - Critical (Major) compliance -	Based on the assessment of all polluting activities as of the Environment Aspect and Impact assessment, among the identified sources of gaseous emissions were boiler chimney, diesel engines and POME to name a few. Plans to minimise the environmental impact were mainly established through implementing the best practices documented in the procedures and guidelines, apart from the	Complied

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
		environment management plans, for example capturing methane gas from ETP for flaring and energy generation. Among the monitoring methods in place were on-line Continuous Emission Monitoring System (CEMS) for boiler chimney dark smoke emission, third-party environmental audit, and POME analysis. Based on verification of these monitoring records, all the regulated limits were complied with.	
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area			
7.11.1	(C) Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	Replanting sites at the sampled estates were observed to have no trace or signs of burning. Interview with stakeholders confirmed that there was no open burning for land preparation. The estates practice felling and chipping method in land preparation for replanting.	Complied
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -	Signage for no open burning have been put up within the vicinity of the estate. Continuous awareness is given to workers during morning briefing. Fire response teams have also been established and trained to fight fire using the firefighting equipment prepared. There was no incident of fire breakout reported since the last assessment.	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	Engagement with adjacent stakeholders on fire prevention and control measures was made through Stakeholder Consultation and meeting in-person. The last stakeholder consultation was held on 23/01/2024 which includes all the operating units. This was also verified with the sampled stakeholders through interview. Nonetheless, the communication between Kinta Kellas Estate and the adjacent stakeholder (PPNP) can be further improved to obtain the latest information about who are the current tenants/lessee of their land so that the engagement of fire prevention measure can be made the soonest. (OFI)	OFI
Criterion 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	Not applicable since no new development by the certification unit.	Not Applicable
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p> <p>b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p> <p>PROCEDURAL NOTE: Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).</p> <p>- Critical (Major) compliance -</p>	An HCV re-assessment was conducted in February 2017. It was conducted internally by the then PSQM Department team. As there was no land clearing after 15/11/2018, the HCV assessment remains valid. The assessment was conducted in participatory with stakeholders including surrounding communities and government authorities. In total, there were 114.71 ha classified as HCV in the certification unit which consist of riparian reserves, water catchments, and undeveloped areas.	Complied
7.12.3	<i>Indicator is not applicable in Malaysia context</i>	Not applicable.	Not Applicable

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator	Assessment Findings	Compliance
<p>7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>Although there is no new planting after 15/11/2018, HCV management plans for all the sampled estates were made available for verification for the identified HCV areas mentioned in Indicator 7.12.2. Generally, the main objective of the management plan is to prevent river pollution by establishing riparian zones and preserve biodiversity by restricting human intrusion to the HCV area. Among the established action plans were creating awareness among employees about HCV and RTE and conducting monitoring of the HCV areas.</p>	<p>Complied</p>
<p>7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>Although there is no new planting after 15/11/2018, there were also no rights of local communities have been identified in the existing HCV areas, and other conservation areas in the sampled estates.</p>	<p>Complied</p>
<p>7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p>	<p>Among the educational programmes conducted for the workers on protection of RTE were training on policy and legal compliance in relating to conservation of RTE species, regular reminder during muster call and planting of pictorial and no hunting signage. Records of training were made available by the operating units for verification.</p>	<p>Complied</p>

RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -		
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance -	Although there is no new land development after 15/11/2018, the estate continues to monitor the status of their identified HCVs in 2016 through a few ways such as regular patrolling and getting feedbacks from the workforce. The objective of the patrolling was to report sighting of RTE and observed any sings of intrusion and hunting.	Complied
7.12.8	(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. - Critical (Major) compliance -	There has been no land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018. Thus, the Remediation and Compensation Procedure (RaCP) does not apply.	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in 2023 for SOU 3 – Elphil POM and supply base was calculated using the PalmGHG Calculator version 4. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- i. Estates area planted data
- ii. Fuel consumed
- iii. Mill data include CPO produced, PKO Produced and FFB Processed
- iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in 2023 for SOU 3 - Elphil POM and supply base are as following:

Emission per product	tCO ₂ e/tProduct	Extraction	%
CPO	0.72	OER	19.76
PK	0.72	KER	4.80

Production	t/yr	Land Use	Ha
FFB Processed	214,466.74	OP Planted Area	26,901.58
CPO Produced	42,388.31	OP Planted on peat	0
PK Produced	10,288.73	Conservation (forested)	17.35
		Conservation (non-forested)	166.84
		Total	27,085.77

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	49880.70	0.78	2173.63	0.56	0	0	52054.33	1.34
CO ₂ Emission from fertilizer	4455.37	0.07	266.68	0.07	0	0	4722.05	0.14
N ₂ O Emission	2122.94	0.03	130.15	0.03	0	0	2253.09	0.06
Fuel Consumption	326.53	0.01	19.86	0.01	0	0	346.38	0.02
Peat Oxidation	0	0	0	0	0	0	0	0
Sink								
Crop Sequestration	-47045.85	-0.74	-1949.91	-0.50	0	0	-48995.77	-1.24
Conservation Sequestration	0	0	0	0	0	0	0	0
Total	9,739.68	0.15	640.40	0.16	26,434.79	0	36,814.88	0.32

*Note: Includes both estates and smallholders

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	0	0
Fuel Consumption	2.99	0
Grid Electricity Utilization	1212.66	0.01
Credit		
Export of Grid Electricity	0	0
Sales of PKS	0	0
Sales of EFB	0	0
Total	1,215.65	0.01

Summary of Kernel Crusher Emission and Credit (if applicable)

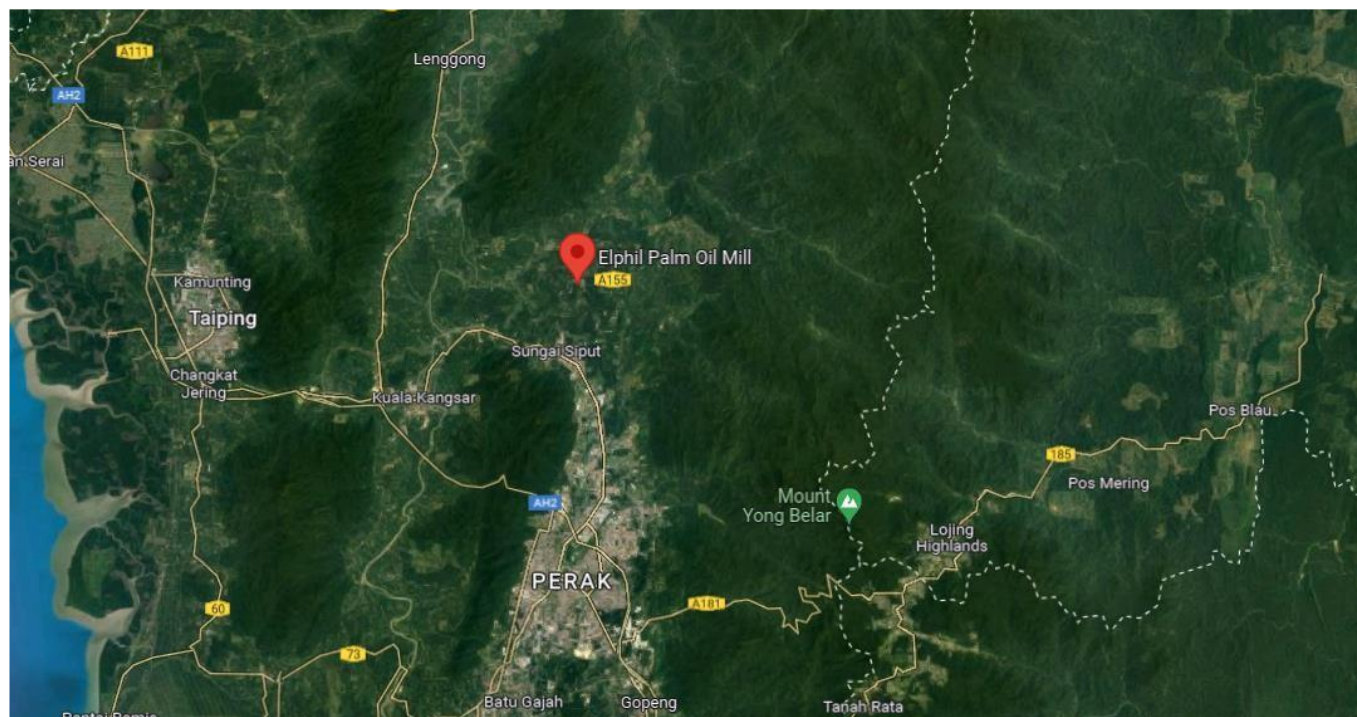
Emissions	tCO ₂ e
PK from own mill	NA
PK from other source	NA
Fuel Consumptions	NA
Total Crusher emissions	NA

*This mill has no kernel crusher operation.

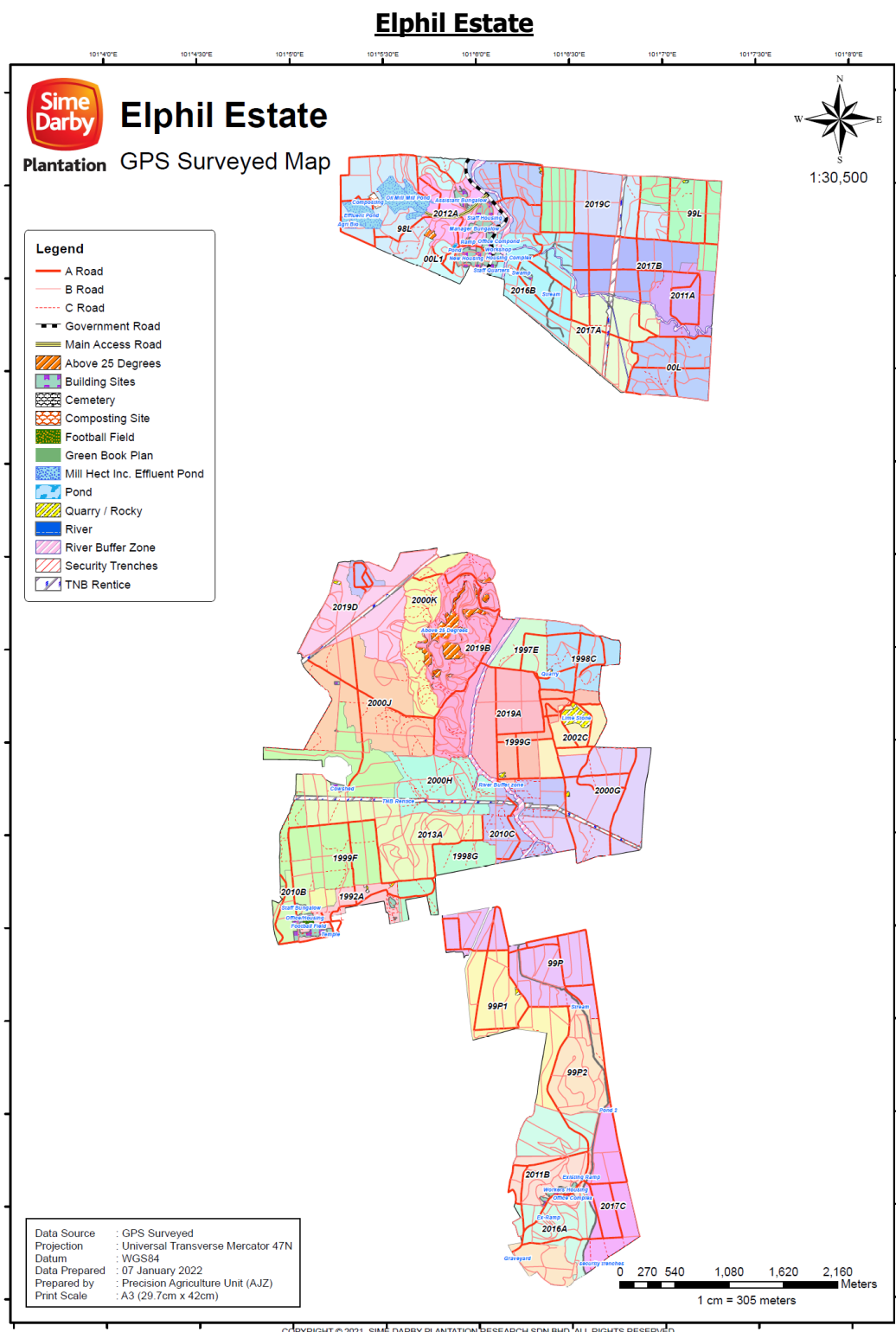
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0
Divert to methane captured (flaring) (%)	7.2
Divert to methane captured (energy generation) (%)	92.8

Appendix C: Location Map of Certification Unit and Supply bases



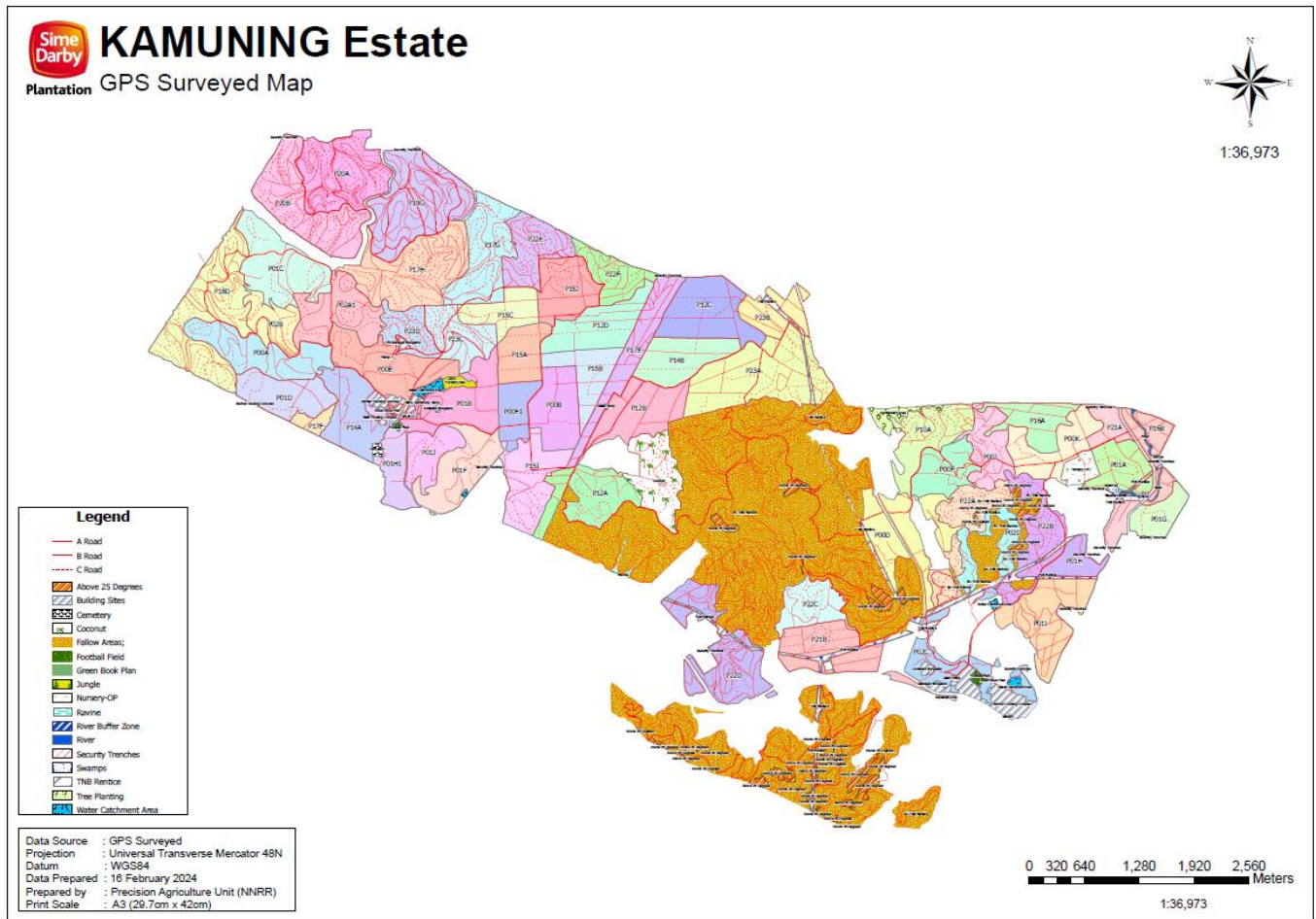
Appendix D: Estate Field Map



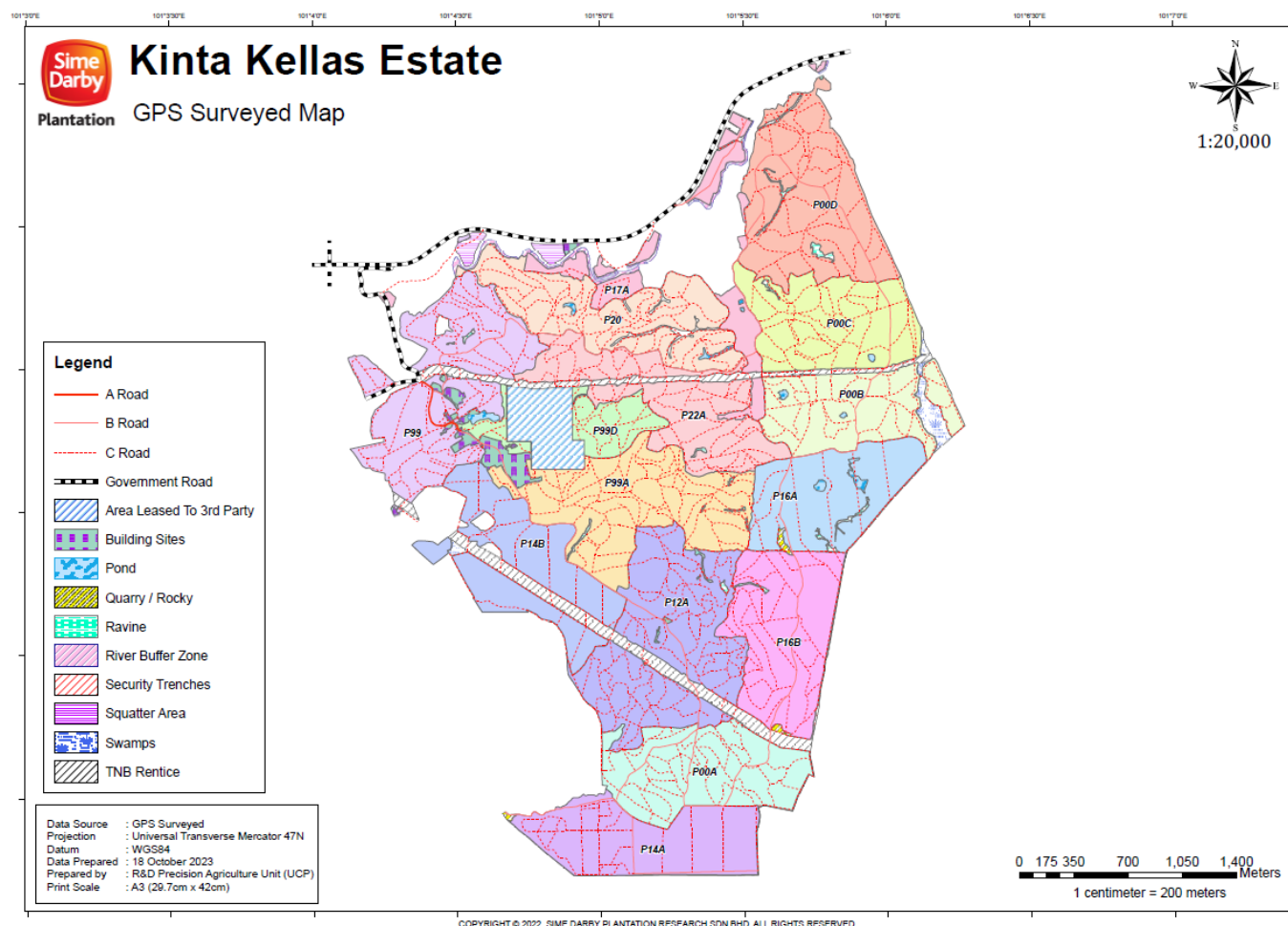
RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Kamuning Estate



Kinta Kellas Estate



RSPO P&C Public Summary Report **Revision 15 (Nov 2023)**

Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other:
Risk Factor Applied	N/A	N/A	N/A
Justification of Risk Factor Applied			
Number of samples			
Remarks			

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
Not Applicable									
Total									
Note: * are smallholders sampled in this audit.									

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel 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
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
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
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure