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** (*formerly known as Sime Darby Plantation 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 4) – Flemington Palm Oil Mill** Location of Certification Unit: Lot 5138, Jalan Sg Dulang, Sungai Sumun, 36309 Teluk Intan, Perak, Malaysia
Date of Final Report: 25/11/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SD Guthrie Berhad (*formerly 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 47301, Ara Damansara, Selangor, Malaysia.		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Strategic Operating Unit (SOU 4) – Flemington Palm Oil Mill		
Location / Address	Lot 5138, Jalan Sg Dulang, Sungai Sumun, 36309 Teluk Intan, Perak, Malaysia		
Website	https://www.sdguthrie.com/		
Management Representative	Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, GSD) Abd Ghafar Sulaiman (SOU 4 Representative)	**E-mail**	shylaja.vasudevan@sdguthrie.com kks.flemington@sdguthrie.com
Telephone	+60 3-7848 4000 (HQ) +60 5-648 9198 (Mill)	**Facsimile**	-

Note:
A significant change was initiated by the management of Sime Darby Plantation Berhad (also known as "SD Plantation" or "Company"). On 31 May 2024, they sent an email to the RSPO Secretariat, announcing their official name change to SD Guthrie Berhad. This change was further confirmed on 04 June 2024, through an announcement on the company's official website. By 11 June 2024, the RSPO Secretariat acknowledged this change and updated the company name in the membership account to SD Guthrie Berhad, marking the completion of the transition process. Now, the company formerly known as Sime Darby Plantation Berhad operates under the new name, SD Guthrie Berhad.

2. Certification Information			
Certificate Number	RSPO 590802	**Certificate Start Date**	05/10/2021
Date of First Certification	05/10/2011	**Certificate Expiry Date**	04/10/2026
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	• To conduct a surveillance assessment and gather positive evidence to ensure that the elements within the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system. • To demonstrate the system's ability to support the achievement of statutory, regulatory, and contractual requirements, as well as the organization's specified objectives, in accordance with the scope of the management standard. • To confirm the applicability of the forward strategic plan and, where applicable, identify potential areas for improvement within the management system.		

Assessment Cycle	☐ Pre Assessment (Choose an item.) ☐ Initial Assessment ☒ Annual Surveillance Assessment (ASA 2_3) ☐ Recertification Assessment (Choose an item.) ☐ Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 ☒ Malaysia National Interpretation 2019 of the RSPO P&C 2018		
Supply Chain Module	☒ Identity Preserved; ☒ Mass Balance	**Mill Capacity**	60 MT/HR
ISH certification Phase	☐ Eligibility ☐ Milestone A ☐ Milestone B ☒ Not Applicable		
Is this a Remote Audit or On-Site Audit	☒ On-Site Audit (Option AI)	☐ On-Site Audit (Option AII)	☐ Remote Audit (Option B)

3. Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO 690017	MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders	BSI Services Malaysia Sdn. Bhd	08/02/2028
MSPO 682042	MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General Principles for Palm Oil Mills	BSI Services Malaysia Sdn. Bhd	08/02/2028
MSPO 714138	MSPO Supply Chain Certification Standard (dated 01 October 2018)	BSI Services Malaysia Sdn. Bhd	17/09/2029

4. Location(s) of Mill & Supply Bases

Name (Mill / Supply Base)	Location	GPS Coordinates	
		Latitude	Longitude
Flemington POM	Lot 5138, Jalan Sg Dulang, Sungai Sumun, 36309 Teluk Intan, Perak, Malaysia	3°55'40.31"N	100°51'25.28"E
Flemington Estate	Lot 4541, Jalan Simpang Empat - Bagan Datuk, 36309 Teluk Intan, Perak, Malaysia	3°53'26.50"N	100°52'53.30"E
Bagan Datoh Estate	Lot 3710, Bagan Datuk, 36100 Perak, Malaysia	3°59'33.80"N	100°47'24.90"E
Sabak Bernam Estate	Lot 2094, Jalan Haji Suhaimi, 45307 Sabak Bernam, Selangor, Malaysia	3°45'33.77"N	101°00'25.12"E
Sungai Samak Estate	Lot 4672, Ulu Bernam, 36500 Perak, Malaysia	3°44'57.30"N	101°08'51.90"E

5. Description of Supply Base

New Planting Development	☒ No			☐ Yes	
Estate / Smallholders	**Total Planted (Mature + Immature) (ha)**	**HCV (ha)**	**Infrastructure & Other (ha)**	**Total Area (ha)**	**% of Planted**
Flemington Estate	1,619.34	7.38	205.65	1,832.37	88.37
Bagan Datoh Estate	3,574.83	2.00	253.73	3,830.56	93.32
Sabak Bernam Estate	2,344.47	1.24	166.19	2,511.90	93.33
Sungai Samak Estate	2,649.86	7.81	251.50	2,909.17	91.09
Total	**10,188.50**	**18.43**	**877.07**	**11,084.00**	**91.92**

Note(s):

(1) Bagan Datoh Estate: The total area has increased by 48.70 hectares compared to the previous public summary report. This increase is attributed to the Infrastructure & Other Area, which has expanded from 205.03 hectares to 253.73 hectares. This change is based on the latest survey conducted by the Precision Agricultural Unit of SD Guthrie in January 2024, and has been cross-checked with the HRVRM029 (internal hectares statement – latest update in July 2024).

(2) Sabak Bernam Estate: The total area has increased by 0.11 hectares compared to the previous public summary report. This increase is due to the Planted (Mature + Immature) Area, which has expanded from 2344.36 hectares to 2344.47 hectares. This change is based on the latest survey conducted by the Precision Agricultural Unit of SD Guthrie in January 2024, and has been cross-checked with the HRVRM029 (internal hectares statement – latest update in July 2024).

(3) Sungai Samak Estate: The total area has decreased by 116.57 hectares compared to the previous public summary report. This decrease is due to the Total Planted (Mature + Immature) Area, which has reduced from 2766.43 hectares to 2649.86 hectares. This change is because the management has declared the area as unplanted while awaiting approval for replanting, as this area is peatland.

6. Plantings & Cycle

Estate / Smallholders	**Age (Years) - ha**				**Mature**	**Immature**
	0 - 3	**4 - 14**	**15 - 25**	**> 25**		
Flemington Estate	0.00	1,200.99	418.35	0.00	1,619.34	0.00
Bagan Datoh Estate	0.00	3,072.12	351.14	151.57	3,574.83	0.00
Sabak Bernam Estate	0.00	2,287.90	56.57	0.00	2,344.47	0.00
Sungai Samak Estate	0.00	1,012.52	1,637.34	0.00	2,649.86	0.00
Total (ha)	**0.00**	**7,573.53**	**2,463.40**	**151.57**	**10,188.50**	**0.00**

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 (Oct 2023 – Sept 2024)	Actual (Aug 23 – Jul 24)		Forecast (Oct 2024 – Sept 2025)
		Previous License Period (Aug 23 – Sep 23)	Current License Period (Oct 23 – Jul 24)	
Flemington Estate	36,673.00	6,105.83	27,121.67	35,430.97
Bagan Datoh Estate	81,941.72	10,222.85	56,327.74	84,290.82
Sabak Bernam Estate	52,877.80	7,712.6	33,678.47	56,444.72
Sungai Samak Estate	61,747.00	10,783.93	45,982.92	69,833.49
Total	**233,239.52**	**197,936.01**		**246,000.00**

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated Last Year (Oct 2023 – Sept 2024)	Actual (Aug 23 – Jul 24)		Forecast (Oct 2024 – Sept 2025)
		Previous License Period (Aug 23 – Sep 23)	Current License Period (Oct 23 – Jul 24)	
Sungai Buloh Estate		-	5,483.28	
Tennamaram Estate		-	426.28	
Sungai Wangi Estate		-	564.13	
Sogomana Estate		-	408.71	
Bukit Talang Estate		-	595.69	
Total		**7,478.09**		

Notes:

(1) Sungai Buloh Estate, Tennamaram Estate, and Bukit Talang Estate are certified under the SOU 6 – Tennamaram Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00108, valid until 20/01/2027).

(2) Sungai Wangi Estate and Sogomana Estate are certified under the SOU 5 – Seri Intan Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00109, valid until 27/01/2027).

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

Out growers / smallholders	Tonnage (MT) / year			
	Estimated Last Year (Oct 2023 – Sept 2024)	Actual (Aug 23 – Jul 24)		Forecast (Oct 2024 – Sept 2025)
		Previous License Period (Aug 23 – Sep 23)	Current License Period (Oct 23 – Jul 24)	
N/A	N/A	N/A	N/A	N/A
Total	**N/A**	**N/A**		**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	August 2023	17,722.80	0.00	17,722.80
2	September 2023	17,102.41	0.00	17,102.41
3	October 2023	18,466.93	0.00	18,466.93
4	November 2023	14,253.90	0.00	14,253.90
5	December 2023	15,228.38	0.00	15,228.38
6	January 2024	14,932.92	0.00	14,932.92
7	February 2024	20,063.31	0.00	20,063.31
8	March 2024	17,600.96	0.00	17,600.96
9	April 2024	16,569.26	0.00	16,569.26
10	May 2024	20,159.38	0.00	20,159.38
11	June 2024	16,020.17	0.00	16,020.17
12	July 2024	17,293.68	0.00	17,293.68
	TOTAL	**205,414.10**	**0.00**	**205,414.10**

10. Summary of Certified Tonnage (MT) (not applicable for ISS)				
Estimated Last Year (Oct 2023 – Sept 2024)	**Actual (Aug 23 – Jul 24)**		**Forecast (Oct 2024 – Sept 2025)**	
	Previous License Period (Aug 23 – Sep 23)	Current License Period (Oct 23 – Jul 24)		
FFB	**FFB**		**FFB**	
233,239.52 mt	34,825.21 mt	170,588.89 mt	IP:	245,999.00 mt
	TOTAL	205,414.10 mt	MB:	1.00 mt
CPO (OER: 20.59%)	**CPO (OER: 19.91%)**		**CPO (OER: 20.41%)**	
48,024.02 mt	6,192.69 mt	34,703.11 mt	IP:	50,208.40 mt
	TOTAL	40,895.80 mt	MB:	1.00 mt
PK (KER: 4.85 %)	**PK (KER: 4.43%)**		**PK (KER: 4.90%)**	
11,312.12 mt	1,686.70 mt	7,420.23 mt	IP:	12,053.95 mt
	TOTAL	9,106.93 mt	MB:	1.00 mt

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	**Month - Year**	**Certified CPO (MT)**	**Certified PK (MT)**
1	August 2023	3,221.22	965.62
2	September 2023	2,971.47	721.08
3	October 2023	4,546.43	1,041.75
4	November 2023	3,173.53	558.54
5	December 2023	3,352.01	684.83
6	January 2024	2,981.26	626.89
7	February 2024	3,911.75	821.83
8	March 2024	3,899.31	824.97
9	April 2024	2,809.70	717.41
10	May 2024	4,032.57	816.52
11	June 2024	2,813.13	644.19
12	July 2024	3,183.41	683.30
	TOTAL	**40,895.80**	**9,106.93**

11. Summary of Actual Volume sold					
Current License Period (Oct 23 – Jul 24)					
	RSPO Certified	**Other Schemes Certified**		**Conventional**	**Total**
		ISCC	**Others**		
CPO (MT)	27,876.32	0.00	0.00	5,012.17	**32,888.49**
PK (MT)	7,268.77	0.00	0.00	0.00	**7,268.77**
Credits	0.00	0.00	0.00	0.00	**0.00**
Previous License Period (Aug 23 – Sep 23)					
CPO (MT)	5,675.29	0.00	0.00	521.83	**6,197.12**
PK (MT)	1,686.70	0.00	0.00	0.00	**1,686.70**
Credits	0.00	0.00	0.00	0.00	**0.00**
Note: Conventional is RSPO certified material but sold as non-RSPO.					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	**Buyers Name**	**PalmTrace Trading License Number**	**Certified CPO Sold (MT)**	**Certified PK Sold (MT)**
1	Sxxx Dxxxx Oxxx Cxxxxxxxxxx	TR-0332534e-cd14 TR-2090e99b-0949	32,081.36	0.00

		TR-b06a32b3-9954 TR-b259bfde-9472 TR-49bbc5bf-c7c0 TR-6cf36249-a900 TR-8eb8a69f-df21 TR-8ba9b69a-d859 TR-22e39d01-c370 TR-d2b639de-1e0b TR-785b9b33-ebfe TR-75b5ebe8-cdce TR-7a36adb6-bef9 TR-87c150f7-3736 TR-cfcae81c-1aaa TR-4fec1399-46cf TR-82daeacf-927c TR-875d6ed2-c36b TR-014b3d6f-601d TR-25d1b635-5c03 TR-835df8f7-321f TR-8f91bba8-721a TR-4f78dc35-a638 TR-ba596fa5-3e63 TR-1c5da370-aeef TR-a5611753-6eb3 TR-eb607ad6-9356 TR-60c5bca8-fd13 TR-6baa0fd4-3963 TR-85f01b1a-45fd TR-7e333d5b-8bda TR-17191bdf-09a5 TR-6780ee55-5713 TR-80e851f6-2cd7 TR-9d993a82-afe0 TR-366ba79e-d88b TR-1e48dc78-59eb TR-f3b97f78-446f TR-1dd2b208-272b TR-afa3aef3-59b7 TR-c6f86c0b-b0b6 TR-3cfeb36d-7802 TR-dd03d749-8fc2 TR-18939afd-036f		

		TR-033fad7a-b774 TR-76248550-9818 TR-653969b7-6ba3 TR-cd18564a-034b TR-c32b9aef-3d84 TR-f2c523ca-aa41 TR-00872b85-a8a1 TR-d903ba94-3555 TR-d4f0415b-b964 TR-9ac0b7eb-4a87 TR-c69f1d1a-dedd TR-a70afe16-8405 TR-87305a6c-3540 TR-912cede8-8c94 TR-8fa6cfad-c945 TR-bd02c4f8-9d03 TR-b5f9055c-f9f3 TR-a3685418-2588 TR-863ecafa-f3a3 TR-2a9e51a0-070a TR-c4c95e72-8f2f TR-51624067-3348 TR-7065ba57-5629 TR-515cd35f-8640 TR-aa2a3514-7dc1 TR-ee877f74-de57 TR-3aaba971-1477 TR-d242ee2f-bbd4 TR-0efbdd11-df73 TR-b7a3b55e-b016 TR-4759bccf-4016 TR-3c909b39-b0c5 TR-896f86e6-278b TR-bd8e0b20-40a7 TR-92f8b863-4554 TR-07c46d4a-e12d TR-9b8cda1f-7a35 TR-19aa51ba-57a9 TR-1d7be584-7907 TR-1a5d7a40-6a19 TR-a8361dcb-55ba TR-8c99b62b-d635		

		TR-af6a6075-0328 TR-fde0eea6-d79b TR-2f0e706e-857d TR-5d14c740-9863 TR-7728fe23-6434 TR-58b7d0b1-83d0 TR-c5b7805a-de2e TR-ef527762-fa82 TR-4b47fe37-bef7 TR-99769946-7148 TR-0a7ca87b-a944 TR-3cdc0e5a-86c3 TR-41617be6-dc0a TR-d2674740-5af8 TR-cbf58a19-5990 TR-8fe5a35e-0188 TR-d5766479-7a81 TR-59ee8033-2ef2 TR-f239f7b7-fe0b TR-bbbf17ab-2392 TR-ac7c25eb-c9b2 TR-803dcde8-5ecd		
2	Sx Gxxxxxx Ixxxxxxxxxxxx Pxxx Kxxxx Rxxxxxxx	TR-54de553b-2b68 TR-948e5c57-191a TR-b4fa8513-18f9 TR-c4e6605a-0f90 TR-fb53b910-670d TR-ee31ae88-4f08 TR-6a442063-a1bd TR-811849ba-c9db TR-7fe89255-420b TR-b18df850-914e TR-7d783956-3f13 TR-4b6c9d03-536e TR-acc28114-621a TR-fdb25807-1eea TR-17189057-7aa9 TR-28209157-1787	1,192.17	0.00
3	Sx Gxxxxxx Ixxxxxxxxxxxx Lxxxxx Rxxxxxxx	TR-03f027cb-5d78 TR-f15cf018-2c30 TR-ca519623-9ebd	278.08	0.00

		TR-c6092b0a-d978 TR-4579b92f-42fc		
4	Sx Gxxxxxx Ixxxxxxxxxxxx Pxxxx Cxxxx Rxxxxxxx	TR-be7bb8aa-6652 TR-0b96a2c7-eacb TR-d84ba41e-566c TR-aa2fa4c1-6b7f TR-2ca90454-648f TR-aaf1b55e-5a09 TR-8ff99fc7-3442 TR-97db6cb9-9d5f TR-46ecac30-60e7 TR-4a9ab7e1-e576 TR-b19ebcf8-1311 TR-dbb83091-e166 TR-0102ef7a-0dba TR-a038879f-9c9e TR-3dc4f012-2df8 TR-393b5c93-ae1f TR-accd3a0f-2979 TR-22f32a56-1db0 TR-e7aabdbe-9eda TR-bf665dd6-6ea6 TR-6811d02f-9a30 TR-fda8185a-791e TR-11151cf8-84e0 TR-0f325dc8-132d TR-7e49502e-6921 TR-da5a2b42-38bd TR-26d8e908-b597 TR-abf459af-4e2b TR-921b1b84-25c3 TR-5ec3b54c-6801	0.00	8,955.47
		TOTAL	**33,551.61**	**8,955.47**

11B. Records of Certified CPO & PK Sold under other schemes since the last audit (if any)				
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**

11C. Records of CPO & PK Sold as Conventional since the last audit (if any)			
No.	**Buyers Name**	**CPO Sold (MT)**	**PK Sold (MT)**
1	Mxxxx Oxxx	1,644.51	0.00
2	Wxxxxx Pxxx Pxxxxxxx	3,889.49	0.00
	TOTAL	**5,534.00**	**0.00**

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	**Buyers Name**	**PalmTrace Trading License Number**	**RSPO Credits of Certified CPO Sold**
1	N/A	N/A	N/A
		TOTAL	**N/A**

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year (Oct 2023 – Sept 2024)			**Actual (Aug 23 – Jul 24)**			**Forecast (Oct 2024 – Sept 2025)**		
Phase	**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 (Oct 23 – Jul 24)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (Aug 23 – Sep 23)							
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 **12/08/2024 – 16/08/2024**. 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 off-site assessment was conducted on **11/11/2024**. The audit programs are included in Section 2.3.

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 = (√y) x (z) where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula (√y) x (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.

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)
Flemington Palm Oil Mill	✓	✓	✓	✓	✓
Flemington Estate	✓	✓	✓	✓	✓
Bagan Datuk Estate	✓	✓	✓	✓	✓
Sungai Samak Estate	✓	✓	✓	✓	✓
Sabak Bernam Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: August 11, 2025 - August 15, 2025

Total Number of Mandays: 15

2.2 BSI Assessment Team

Name	Role	Competency
Mohamad Amirul Saifullah bin Mohamad Senan (MAS)	Team Leader	**Education:** Holds a Bachelor of Agricultural Science from Universiti Putra Malaysia. **Work Experience:** With over 6 years of experience in oil palm plantation operations, agriculture, safety, and health-related fields, he has been an integral part of a large publicly listed plantation organization since 2012. His job responsibilities include supervising and monitoring estate operations to ensure compliance with RSPO, ISCC, and MSPO requirements and regulations, Good Agricultural Practice, and other standard operating procedures. He has also actively participated in internal audits of plantation operations to ensure adherence to RSPO, ISCC, and MSPO requirements. Subsequently, he spent 6 years working with an international Certification Body (CB), conducting certification audits of plantation operations for compliance with RSPO, MSPO, and ISCC requirements. He is a qualified Lead Auditor for RSPO P&C, RSPO Supply Chain, ISCC, MSPO OPMC, and MSPO Supply Chain certification audits, as well as a qualified Auditor for ISO 9001:2015 certification audits. Since January 2019. he has conducted audits in various countries, including Malaysia, Indonesia, Cambodia, Thailand, Singapore, Japan, India, Germany, and Spain. His expertise extends to the Palm Oil sector, encompassing industry fundamentals such as good agricultural practices (GAP), best management practices (BMP), sustainability, social issues (e.g., worker welfare and employment terms, gender issues), occupational health

		and safety (OHS) matters, and environmental considerations (e.g., pollution control and resource conservation). **Training attended:** ISO 9001:2015 Lead Auditor Course (CQI-IRCA certified), ISO 45001:2018 Lead Auditor Course (CQI-IRCA certified), RSPO P&C Lead Auditor Course (endorsed by RSPO Secretariat), RSPO Supply Chain Certification Training Course (endorsed by RSPO Secretariat), RSPO P&C 2018 Version Introduction Course (endorsed by RSPO Secretariat), RSPO Supply Chain Certification Update Course (endorsed by RSPO Secretariat), MSPO Lead Auditor Course (endorsed by MPOCC), MSPO Supply Chain Certification Training Course (endorsed by MPOCC), ISCC EU and PLUS Basic Training, ISCC Greenhouse Gas Training, ISCC Waste and Residues Training, SA8000 Introduction & Basic Auditor Course, and HCV-HCSA Assessor Training Course. **Language proficiency:** Fluent in Bahasa Malaysia and English languages. **Aspect covered in this audit:** ☒ Good Agriculture Practice ☒ Health and Safety ☒ Supply Chain requirements ☐ Social ☐ Environmental ☒ Market Communication and Claim requirements ☐ ISH context (ICS, internal audit, policy, business planning and trading system)
Zulkifli bin Kamarol Zaman (ZKZ)	Team Member	**Education:** He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008. **Work Experience:** 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. **Training attended:** 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. **Language proficiency:** He is fluent in both verbal/written in Bahasa Malaysia and English **Aspect covered in this audit:** ☐ Good Agriculture Practice ☐ Health and Safety ☐ Supply Chain requirements ☒ Social ☐ Environmental ☐ Market Communication and Claim requirements ☐ ISH context (ICS, internal audit, policy, business planning and trading system)
Amir bin Bahari (ABB)	Team Member	**Education:** Holds a Bachelor of Science (Hons) in Chemistry, University Science Malaysia & a Diploma in Palm Oil Milling Tech/Management, Malaysian Palm Oil Board. **Work Experience:** He has more than 30 years of plantation experience including managing rubber factories, palm oil mills and estates. Since 2014 he

		has started auditing professionally for varies scheme including RSPO and MSPO for varies accredited certification body. **Training attended:** He has completed ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course Endorsed RSPO P&C Refresher Training, HCV Awareness for RSPO/ MSPO auditors and RSPO HCV Audit Guidelines. **Language proficiency:** He is fluent in both verbal/written in Bahasa Malaysia and English **Aspect covered in this audit:** ☐ Good Agriculture Practice ☐ Health and Safety ☐ Supply Chain requirements ☐ Social ☒ Environmental ☐ Market Communication and Claim requirements ☐ ISH context (ICS, internal audit, policy, business planning and trading system)

Accompanying Persons:

Name	Role
N/A	N/A

2.3 Assessment Plan

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

Date	Time	Subjects	MAS	ZKZ	ABB
Monday, 12/08/2024 Flemington POM	0830 – 0930	Opening Meeting: • Opening Presentation by Audit Team Leader • Confirmation of Assessment Scope and finalize Audit Plan	√	√	√
	0930 – 1230	Flemington POM Mill visit: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, lab, weighbridge, and palm product storage area etc.	√	√	√
	1030 – 1230	Flemington POM Meeting with stakeholders (Government, village rep, smallholders, workers representative, contractor etc.)	–	√	–
	1230 – 1330	Lunch break	√	√	√

Date	Time	Subjects	MAS	ZKZ	ABB
	1330 – 1700	Flemington POM Document Assessment P1 – P7: SOPs, assessment on management plans, SEIA documents, GHG records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation and RSPO SCC general requirements, supply chain for CPO mill, Market Communication and Claim requirements, internal audit	√	√	√
		management review, sales and purchasing document, mass balance accounting and other relevant documents and records.			
	1700 – 1730	Flemington POM • Auditors' discussion • Day 1 Interim Closing Briefing	√	√	√
Tuesday, 13/08/2024 Sungai Samak Estate	0900 – 1300	Sungai Samak Estate 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, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	1030 – 1230	Sungai Samak Estate Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	–	√	–
	1300 – 1400	Lunch break	√	√	√
	1400 – 1730	Sungai Samak Estate Document Assessment P1 – P7: General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, assessment on pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	1730 – 1800	Sungai Samak Estate • Auditors' discussion • Day 2 Interim Closing Briefing	√	√	√
Wednesday 14/08/2024 Bagan Datoh Estate	0900 – 1300	Bagan Datoh Estate 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, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√

Date	Time	Subjects	MAS	ZKZ	ABB
	1030 – 1230	Bagan Datoh Estate Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	–	√	–
	1300 – 1400	Lunch break	√	√	√
	1400 – 1730	Bagan Datoh Estate Document Assessment P1 – P7: General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, assessment on pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	1730 – 1800	Bagan Datoh Estate • Auditors' discussion • Day 3 Interim Closing Briefing	√	√	√
Thursday 15/08/2024 Sabak Bernam Estate	0900 – 1300	Sabak Bernam Estate 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, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	1030 – 1230	Sabak Bernam Estate Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	–	√	–
	1300 – 1400	Lunch break	√	√	√
	1400 – 1730	Sabak Bernam Estate Document Assessment P1 – P7: General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, assessment on pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	1730 – 1800	Sabak Bernam Estate • Auditors' discussion • Day 4 Interim Closing Briefing	√	√	√

Date	Time	Subjects	MAS	ZKZ	ABB
Friday 16/08/2024 Flemington Estate	0900 – 1300	Flemington Estate 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, Schedule waste management, worker housing, clinic, Landfill etc.	√	√	√
	1030 – 1230	Flemington Estate Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	–	√	–
	1300 – 1400	Lunch break	√	√	√
	1400 – 1630	Flemington Estate Document Assessment P1 – P7: General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, assessment on pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	1630 – 1700	• Auditors' discussion • Closing Meeting preparation	√	√	√
	1700 – 1800	Closing Meeting • Closing Presentation by Audit Team Leader • to summarize the audit conclusions, audit findings, and make recommendations on certification.	√	√	√

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 (*previously 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, 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://www.sdguthrie.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 (*previously 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 (*previously 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. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	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. (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.	Complied

Any deviations from the maximum periods requires approval by the RSPO Secretariat.	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.	Complied
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?	Indonesia - 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 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. Malaysia - 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: 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. Papua New Guinea - Markham Farming Company Limited (MFCL)/ Markham Agro Pte. Ltd: The Remediation and Compensation Process is at the submission of Compensation Plan. RSPO Main Assessment is planned on 10-14 March as public Notification letter: www.rspo.org/certification/public-announcement Liberia - As at 16/01/2020, 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://simedarbyplantation.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/.	Complied

	ACOP 2023 has been cross-referenced as below: https://rspo.org/members/1-0008-04-000-00/	
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 1st 2010 shall comply with the RSPO New Plantings Procedure.	New plantings within Sime Darby Plantation Berhad that have completed NPP notification: (1) NBPOL (Poliamba Limited) 23/05/2020 – no comments https://rspo.org/public-consultation/sime-darby-plantation-berhad-nbpol-poliamba-limited/ (2) NBPOL (Guadalcanal Plain Palm Oil Ltd) 06/04/2018 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-a-subsidiary-of-sime-darby-plantation-bhd-guadalcanal-plain-palm-oil-ltd/ (3) NBPOL (Ramu Agri Industries Limited) 29/01/2018 – no comments https://rspo.org/public-consultation/nbpol-ramu-agri-industries-ltd/ (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/ (5) NBPOL (Higaturu Oil Palms) 21/06/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-higaturu-oil-palms/ (6) NBPOL (Poliamba Limited – Lamawan) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamawan-png/	Complied

	(7) NBPOL (Poliamba Limited – Lamendauen) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamendauen-png/ (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/ (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/ (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/ (11) NBPOL (Ramu Agri Industries Ltd) 06/03/2012 – no comments captured in RSPO website: https://rspo.org/public-consultation/rail-new-planting-assessment-call-for-comments/ (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/ (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/ (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/ Management units for 12 – 14 above were disposed.	
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.	No land conflicts. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as both sites was disposed. 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. As of 04/09/2024, 19 out of 19	Complied

	management units in Indonesia operations completed LUCA review with 1 Concept note (covering all 19 affected management units) has been endorsed by RSPO. 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. It has been further verified through RSPO complaint tracker, Internet (Media) which there 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	SD Guthrie Berhad (*previously 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. As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, no labour dispute issues reported. 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. 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	Complied
Any Legal non-compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	SD Guthrie Berhad (*previously 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. Under RSPO DSF, the latest registered complaint for SD was in 2017. No latest complaint case reported in DSF.	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.	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. Latest Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023. 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 Sime Darby Plantation Berhad operations since 2010, there has been no clearance of	Complied

	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 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?	Each site maintains stakeholder engagement as part of its estate/mill operations, especially in Indonesia, where company socialization is emphasized. Details of the latest stakeholder consultation conducted at the UoC can be found in Criteria 1.1.	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 are no scheme smallholders and/or outgrowers include in the scope of certification.	Not Applicable

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					
	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 is still in process.	13-Jul-23
	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					
	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 Kemasan 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					

Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	N/A	10-Jul-12					
	Indonesia	Ungkaya Estate	4,145.00	Certified	N/A	10-Jul-12					
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	N/A	30-Dec-11					
	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					
Betung	Indonesia	Betung Mill	7,579.57	Certified	N/A	1-Apr-14					
	Indonesia	Betung Estate	4,266.00	Certified	N/A	1-Apr-14					
	Indonesia	Sekayu Estate	3,313.57	Certified	N/A	1-Apr-14					
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	N/A	16-Mar-12					
	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					
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	N/A	16-Mar-12					
	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					

Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	N/A	5-Jul-11					
	Indonesia	Pemantang Estate	3,857.91	Certified	N/A	5-Jul-11					
	Indonesia	Kawan Batu Estate	4,400.00	Certified	N/A	5-Jul-11					
	Indonesia	Hatantiring 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 & Beturus Estate is still in process	13-Jul-23
	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	13-Jul-23

										East Estate) is still in process.	
	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) is still in process.	13-Jul-23
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	Kalumpong 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					
	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					
	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					
	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					
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					
	Malaysia	Sembrong Estate	1,778.88	Certified	N/A	11-Apr-11					
Hadapan	Malaysia	Hadapan Palm Oil Mill	11,371.82	Certified	N/A	29-Mar-11					
	Malaysia	Sri Pulai 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					
	Malaysia	CEP Renggam Estate	3,039.63	Certified	N/A	29-Mar-11					

Sandakan Bay	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					
	Malaysia	Segaliud Estate	4,820.13	Certified	N/A	1-Oct-08					
Melalap	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					
	Malaysia	Sapong Estate	3,149.45	Certified	N/A	21-Jan-11					
Binuang	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	Tingkayu 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					
	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					
	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 Agricultrual 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					
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					
	Papua New Guinea	Karausu Estate	2,387.64	Certified	N/A	10-Sep-08					
	Papua New Guinea	Moroa 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 (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5,399.40	Certified	N/A	27-Mar-20				There is total area for NPP: 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					

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 two (2) Opportunity For Improvement raised. The SOU 4 - Flemington 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 #	2535243-202408-M1	**Issued Date**	16/08/2024
Due Date	14/11/2024	**Closure Date**	11/11/2024
Indicator & Category (Critical / Minor)	3.8.9 – Critical		
Statement of Nonconformity:	The contract agreement signed with PK Transporter has expired.		
Requirement Reference:	Outsourcing Activities ii) The mill shall ensure the following: a) The mill has an agreement or contract covering the outsourced process with each contractor through a 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.		
Objective Evidence:	<u>Location: Flemington Palm Oil Mill</u> Based on the documentation review, it is evident that the mill has engaged S.T.B. Maju (Malaysia) Sdn Bhd for PK transportation activities. According to the contract agreement (Ref. No. T/H_SDPB/0721/001, dated 26/07/2021), the contract period for these services is three (3) years, commencing on 01/04/2021 and expiring on 31/03/2024 (the "Term"). The contract further states that the company may renew the PK transporter appointment for an additional period of two (2) years (the "Extended Term") by providing written notice of such renewal at least thirty (30) days before the expiry of the Term. The Accounts & Admin Officer (AAO) of Flemington Oil Mill communicated with the Group Procurement Logistics on 21/05/2024, 23/05/2024, and 29/05/2024 via email to follow up on the status of the expired contract agreement. On 29/05/2024, the Procurement SDO responded, stating that the team is currently working on the Letter of Extension for this contract. On 23/07/2024, the AAO of Flemington Oil Mill emailed the Group Procurement Logistics and Procurement SDO again to follow up on the Letter of Extension. The absence of a written notice to renew the contract for the additional two (2) years (the "Extended Term")—which should have been served at least thirty (30) days before the expiry of the Term—contradicts the terms of the signed contract agreement between the parties.		

Corrections:	Operating Unit Management has continuously followed up and received extension letter on the contract between SD Guthrie International Carey Island KCP Sdn Bhd and S.T.B Maju (Malaysia) Sdn Bhd on 20/08/2024.
Root Cause Analysis:	The contract is between Group Procurement (HQ) of SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) and S.T.B Maju (Malaysia) Sdn Bhd. The Executive In-Charge of monitoring contract at the Flemington Palm Oil Mill misunderstood the extension terms in the contract due to the contract itself was not between the palm oil mill and contractor, but Group Procurement. Hence, their understanding was the monitoring of the contract should be by the Group Procurement. There was also no tracking system in place to track and monitor validity of log/summary of licenses including where contracts are from the Group SDGI Procurement.
Corrective Actions:	To include in the log/ summary of licenses & contract with the dates of communication/ notification on all contracts impacting Flemington Palm Oil Mill regardless whether it is between the third party with the palm oil mill or with Group SDGI Procurement.
Assessment Conclusion:	The off-site verification was conducted on 11/11/2024. The following supporting evidence was thoroughly reviewed during the process: 1. **Contract Extension Letter**: The letter titled "Appointment of Transportation, Warehousing and Handling Services ("Services")" with Ref. No. KCP/EXT/01/2024, dated August 15, 2024, was issued to the transporter (Sxx Mxxx (Mxxxxxxx) Sxx Bxx). The letter stated that the contract has been extended to March 31, 2025, and all terms and conditions stipulated in the contract agreement shall remain the same. 2. **Contract Agreement Follow-Up Gantt Chart**: This chart listed the appointed contractors/service providers engaged by the mill management and the validity of their contracts. It also included the months when follow-up on the contract agreements is needed. This tool aids the mill management in monitoring the status of contract agreements. The responsibility for this monitoring mechanism lies with the staff in charge and the assistant manager in charge. During the off-site verification process, it was confirmed that the management had taken the necessary actions to address the identified Major Non-Conformance (NC). To ensure the effectiveness of the corrective actions, further verification was conducted through interviews with the Manager of the Group Sustainability Department. Based on the findings from the off-site verification, the review of evidence and documents, as well as the interviews conducted with selected personnel, it can be concluded that the corrective action has been implemented effectively. As a result, the identified Major NC has been successfully addressed and closed.

Non-conformity			
NCR Ref #	2535243-202408-N1	**Issued Date**	16/08/2024
Due Date	"Next Assessment (ASA 2_4)"	**Closure Date**	"Open"
Indicator & Category (Critical / Minor)	3.3.2 – Minor		
Statement of Nonconformity:	One of the internal audit findings remains unresolved.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	Location: Flemington Palm Oil Mill Under Clause 4.3.1 (Audit Findings Closure) of Section 4.3 (Post-Audit Activities) of the Internal Audit Procedure (Version Number 4, Effective Date April 2024), it is stated that the Operating Unit (OU) must respond with the root cause, correction, and corrective action within 7 days of receiving the internal audit report. The evidence must be submitted via the SCOTS or email within the agreed time frame. However, based on the Sustainability Certification Online Tracking System (SCOTS) record, there is still one finding issued during the recent internal audit that remains open until the external audit is conducted. Details of the Non-Conformance Report (NCR) are as follows: • Issue ID No.: 20240001510 • Operating Unit: M174 – KKS Flemington • Audit Date: 21-May-2024 • Description of NCR/Objective Evidence: Deliveries of RSPO certified PK and CPO are not balanced in real-time. • Due date for root cause/corrective action plan: 31/05/2024 • Due date for evidence submission: 21/06/2024 • NCR status: Open		
Corrections:	Mass balance template was eventually finalized and uploaded in SCOTS.		
Root Cause Analysis:	The OU Management required more time to provide the evidence (mass balance sheet) but did not communicate with SCU Team to request for extension of closure.		
Corrective Actions:	Moving forward, OU Management i.e. Executive in Charge will monitor the CAP closure in SCOTS and contact SCU should more time is required to close the NCR.		
Assessment Conclusion:	The CAPs have been accepted by the Audit Team on 25/08/2024. The effectiveness of its implementation will be assessed during the next Annual Surveillance Assessment (ASA 2_4) in 2025.		

Opportunity for Improvements	
OFI #	**Description**
OFI 1	**2535243-202408-I1** Indicator 3.1.3 Location: Flemington Palm Oil Mill and all audited estates The management to state a conclusive statement in the minutes of meeting to indicate the overall status and compliance of the management system.
OFI 2	**2535243-202408-I2** Indicator 7.12.2 Location: All audited estates The management to relook at the accuracy of total HCV declared hectarage of SOU 04 as available in the HCV assessment report reviewed in July 2020.

Positive Findings	
PF #	**Description**
PF 1	The Group Sustainability Department (GSD) and the designated operating unit personnel demonstrate unwavering commitment to the sustainability goals, ensuring ethical practices and operational excellence.
PF 2	Internal and external stakeholders consistently maintain and emphasize strong, positive relationships, reflecting the UoC's commitment to ethical collaboration.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Minor Non-conformity			
NCR Ref #	2375460-202308-N1	**Issued Date**	11/08/2023
Due Date	16/08/2024	**Closure Date**	16/08/2024
Indicator & Category (Critical / Minor)	3.3.3 – Minor		
Statement of Nonconformity:	Records of monitoring and any actions taken are maintained and available.		
Requirement Reference:	Records of monitoring and actions taken were insufficiently maintained and available.		
Objective Evidence:	Based on verification of procedure been made on the following: 1. Occupational Safety & Health Procedure – Transportation System and Machinery Procedure (Doc No: SD/SDP/PSQM(ESH)/201/0517, Date: 01/07/2012) Clause 7.1.3.3 Prevention and Control which mentioned on control on vehicle should be used and maintained in accordance with applicable laws and recommendation and appropriate be equipped with safety devices. 2. Permit To Work Procedure (Doc No: UM/HSE/OCP/13, Date: 10/01/2023), and Permit To Work specifically on confined spaces which is stated the liability at any time to have an atmosphere which contains potentially harmful levels of		

	contaminants, have an oxygen deficiency or excess or cause engulfment and could have restricted means for entry and exit. 3. Personal Protective Equipment (PPE) Procedure (Doc No: UM/HSE/OCP/03, Effective date: 09/03/2021) Clause 5.5 PPE Maintenance, stated that the PPE must be inspected regularly against any condition that may impact the PPE performance. Further checking on the checklist at Flemington Palm Oil Mill for both the Vehicle Checklist and PTW checklist found that the record stated in the checklist does not correlate with requirement stated in the procedure. In Sungai Samak Estate, the PPE checking record was not sufficiently maintained against the condition that may impact the PPE Performance.
Corrections:	1. The reverse censor has been installed and the shovel operate as usual. Also mill has corrected the daily inspection checklist by include all the aspect as recommended in the machinery SOP. 2. Mill already have a competent person (assistant manager) for AGT and will comply PTW for gas testing. 3. Management team has check and ensure the PPE for all the activities are worn at work as per recommendation in Personal Protective Equipment (PPE) Procedure. OU to immediately implement stop work and rectification for noncompliance to PPE.
Root Cause Analysis:	1. OU did not check the shovel condition in accordance to the Guideline "Rukun Keselamatan" issued dated June 2022 before use as it was for emergency to replace main shovel. 2. OU failed to check and monitor all requirement for PTW issuance including AGT validity. 3. c) Mandore did not check the actual condition before filling up the checklist. Based on general observation, use of checklist is found inefficient in ensuring workers are fully wearing their PPE at all times during work.
Corrective Actions:	1. Mill has corrected the daily inspection checklist by include all the aspect as recommended in the machinery SOP. Briefing on new checklist will be provide to the drivers and if any faulty will notify immediately to the management for rectification. OU management to instill and emphasize safework procedure on Transportation as per memo number CEOUM/HSE/017/06/2022. 2. Training on PTW will provide to all the PIC by Mill management and RSQM. Mill will ensure to comply and check if issuing PTW for any risky activities. If needed mill will request AGT personal from sister mill to ensure and fulfill the requirements of PTW. 3. c) Management to instill and emphasize on the safe work culture using the ten golden rules "10 Peraturan Emas – Ladang", especially on rules no.2 "Objek Jatuh" for harvesting activity.
Assessment Conclusion:	The corrective actions implemented have proven to be sufficient and effective, as evidenced by the following: 1. During a site visit to the ramp area, it was verified that the reverse sensor for the respective shovel is functioning well. An interview with the shovel driver confirmed that there is a daily inspection of the shovel, and the inspection is recorded in the "Rekod Pemeriksaan Kenderaan." The interview also confirmed that mill management has urged the shovel driver to report any faults with the

	shovel so that immediate action can be taken to rectify the issue, ensuring the shovel is safe to use. From the training records maintained by mill management, it is evident that the latest training for shovel drivers on the Shovel SOP and daily inspection was conducted on 02/01/2024 by the Assistant Manager. The latest "Rekod Pemeriksaan Kenderaan," dated 09/08/2024, was also sighted, maintained by the shovel driver, and verified by the Assistant Manager 2. The Assistant Manager is certified as an Authorised Gas Tester & Entry Supervisor for Confined Space (AGTES) with certificate Serial No. NW-HQ-AGT-0445-V, valid until 09/07/2025. An interview with him verified that he is knowledgeable about his duties as an AGTES. The latest Permit To Work (PTW) for Inspection Boiler No. 1, dated 10/06/2024, was also sighted. An interview with the Mill Manager confirmed that the available AGTES personnel are sufficient to meet the mill's needs, eliminating the need for AGT personnel from the sister mill to fulfill PTW requirements. 3. From the training records maintained by the Sungai Samak Estate management, it is evident that the latest training for PPE usage was conducted on 17/07/2024. Additionally, training on the Ten Golden Rules "10 Peraturan Emas – Ladang," with a focus on Rule No. 2 "Objek Jatuh" for harvesting activity, was conducted on 08/02/2024. The latest PPE inspection was carried out in August 2024. This inspection focused on specific work activities, including spraying, and harvesting. It was conducted thoroughly by the Staff In-Charge and subsequently verified by the Assistant Manager to ensure the condition and suitability of the PPE. From the PPE Issuance Record, it is evident that workers are supplied with suitable PPE based on their work activities. For example, harvesters are provided with safety helmets, safety goggles, safety vests, safety wellington boots, sickle covers, and whistles. Mechanical Specialists responsible for chemical applications are supplied with safety helmets, ear mufflers, reusable half-face mask respirators, nitrile gloves, aprons, and safety wellington boots. Interviews were conducted with harvesters and the Mechanical Specialist responsible for chemical applications. These interviews confirmed that the management supplies PPE based on the specific requirements of each work activity. Additionally, it was confirmed during the interviews that employees can replace damaged PPE at any time without incurring any costs, ensuring continuous protection and compliance. They also mentioned during the interview that management does not permit them to work and will halt their activities if the PPE they are using is found to be damaged or unsuitable for the task. However, they added that this issue no longer occurs because management now regularly inspects the PPE they use. No similar non-compliance issues were identified during the Annual Surveillance Assessment (ASA 2_3). Therefore, the Minor NC raised during the previous Annual Surveillance Assessment (ASA 2_2) is closed, affirming the effectiveness of the implemented corrective actions.

Previous Audit Opportunity for Improvement	
OFI#	**Description**
OFI 1	**OFI Statement:** N/A **Verification / Follow-up actions:** N/A

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1930293-202007-M1	Critical	3.4.3	17/07/2020	Closed on 02/10/2020
1930293-202007-M2	Critical	6.2.3	17/07/2020	Closed on 02/10/2020
1930293-202007-M3	Critical	6.7.3	17/07/2020	Closed on 02/10/2020
1930293-202007-N1	Minor	7.3.2	17/07/2020	Previous NC was not effectively closed and upgraded to Major NC under the same indicator.
1930293-202007-N2	Minor	4.2.3	17/07/2020	Closed on 22/10/2021
1930293-202007-N3	Minor	6.7.2	17/07/2020	Closed on 22/10/2021
1930293-202007-N4	Minor	2.1.2	17/07/2020	Closed on 22/10/2021
2121039-202110-M1	Critical	7.3.2	22/10/2021	Closed on 15/12/2021
2096510-202108-N1	Minor	6.7.5	25/08/2021	Closed on 19/08/2022
2235531-202208-M1	Critical	3.8.12	19/08/2022	Closed on 07/10/2022
2235531-202208-M2	Critical	6.2.4	19/08/2022	Closed on 03/11/2022
2235531-202208-N1	Minor	3.3.2	19/08/2022	Closed on 11/08/2023
2235531-202208-N2	Minor	2.1.2	19/08/2022	Closed on 11/08/2023
2235531-202208-N3	Minor	7.3.1	19/08/2022	Closed on 11/08/2023
2375460-202308-N1	Minor	3.3.3	11/08/2023	Closed on 16/08/2024
2535243-202408-M1	Critical	3.8.9	16/08/2024	Closed on 11/11/2024
2535243-202408-N1	Minor	3.3.2	16/08/2024	"Open"

3.4 Stakeholders and Previous Land Owner / 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 SOU 4 - Flemington 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)
Contractor	Fxxx Txxxxxxxxxxxxx Sxx Bxx	Face to face interview
Contractor	Axxxx Mxxx Axxxxxxx	Face to face interview
Contractor	Dxxx Mxxxx Exxxxxxxxx	Face to face interview
Contractor	Mxxxxx Bxxxxxx	Phone interview
Supplier	X x x Exxxxxxxxx	Face to face interview
Local Communities	Head of Kxxxxxx Bxxxx Dxxxx	Face to face interview
Local Communities	Head of Kxxxxxx Pxxxxx	Face to face interview
Local Communities	Chairman of Jawatankuasa Pembangunan dan Keselamatan Kampung (JPKK) Kxxxxxx Sxxxxx Dxxxxx	Face to face interview
Local Communities	Chairman of Jawatankuasa Pembangunan dan Keselamatan Kampung (JPKK) Kxxxxxx Bxxx 4 Sxxxxxxx	Face to face interview
School	SJK (T) Lxxxxx Nxx Cxxxxxx representative	Face to face interview
School	SJK (T) Lxxxxx Fxxxxxxxxx representative	Face to face interview
Internal	Mill Canteen Operator	Face to face interview
Internal	Sundry Shop Operator	Face to face interview
Internal	Mill and Estate Workers (Local and Foreign)	Face to face interview
Internal	Gender Committee representatives	Face to face interview
Internal	Estate and Mill Union representatives	Face to face interview

Stakeholders comment	
1	**Feedbacks:** Contractor/Supplier The contractor has a good relationship with the company where they have been providing the service for many years. The contractor also mentioned that the award of contract was done through fair and unbiased tendering process. Payments were always made on timely manner. The management and staff of the operating units have also been very accommodating should there be any issues of concern. The operating units also actively provide trainings on RSPO especially with regards to legal, OHS, best practices and employees' welfare. Although a few challenges were faced in implementing the requirements due to limited knowledge and resources, the contractors have stated that they will do their best to comply. They informed that there are prohibited to hiring children for their work. No child labour was observed in the mill and estate to the best of their knowledge. The company has also always invited the contractor's representative to attend the stakeholder meetings as a channel to discuss any social issues. They were also made to understand the mechanism to lodge complaint or grievance should there be any. Code of Business Conduct need to be adhered by the contractor and supplier to ensure the work is carried out with full integrity.
	Audit Team verification and response: No further issue.
2	**Feedbacks:** Local Communities Good cooperation given by estate management team. Contribution of manpower and machinery were given if there is any assistance required. Relationship and contribution with the estate management were consistent as informed during the stakeholder consultation. The management will help whenever they requested for help. Estate under SD Guthrie Berhad is known for offering job opportunity to the villager. No land dispute between SD Guthrie Berhad estates and villagers. Demarcation of boundaries by the trenches, fencing and boundary stone were available. They also informed that the estates operations do not disrupt villagers' life and daily activity.
	Audit Team verification and response: No further issue.
3	**Feedbacks:** Schools The representatives informed that the management from the estates and mill are very attentive and supportive. The management will assist whenever they requested for any assistance from the management. They have good relationship with the management. The management always invites the principal to attend the estate's annual meeting or any estate ceremonies. They also informed that no child labour was sighted in the estates. The management consistently contributes to school activities such as providing routes and facilities within the estate area for sports events. Minor damages at the school, such electrical issues and leaking roofs, were repaired by the estate management. In addition, the attendance and performance of the students living on the estate are very satisfactory. The teachers mentions that the estates operations do not disrupt learning or activity in the school.
	Audit Team verification and response: No further issue.
4	**Feedbacks:** Estate and Mill Workers (Local and Foreign) Regular training on company's SOP, policies, safety and health, environmental and social aspects were conducted by operating unit. 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. The management has been very accommodative to the workers in term of welfare. With regards to welfare, housing facilities, water & electricity supply were always maintained in good conditions. With the use of OPP application in smartphone, the reporting of housing defects or maintenance was very convenient. There has been no issue with regards to delivering the terms & conditions stipulated in the employment contract so far.
	Audit Team verification and response: No further issue.
5	**Feedbacks:** Sundry Shop/Mill Canteen They informed that they have signed the tenancy agreement which required them to comply with legal requirements and other company's procedure. There have been no complaints to date. They are also invited by the estate/mill management to attend the meeting to ensure that any issues are addressed. Any damages to the facilities were repaired by the estate and mill. Food prices are fixed based on market price of raw items/ingredients, and he displayed price of food and items sold in the grocery shops for price monitoring by estate/mill management. The management also provides good facilities for sundry shop. They aware on the requirement not to employed child labour.
	Audit Team verification and response: No further issue.
6	**Feedbacks:** Gender Committee Representatives 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 management. The committee is tasked with planning annual activities for female workers to ensure a conducive living environment in the estate and during this activities they also can also know each other better, making easier to share any problems or thoughts. Among the important activity planned were pap smear check by Health Clinic, cooking contest, Hari Raya celebration, Zumba, etc. The management has also been very supportive with the programmes in term of financial, facilities and other resources. They were also informed that they are treated equally and given same opportunity as the male such as promotion as mandore in the estate.
	Audit Team verification and response: No further issue.
7	**Feedbacks:** Union Representatives They informed that there are no outstanding issues with the estate and mill management. Regular meetings between the 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 and mill management. They also informed that the management did not involve in the selection of NUPW representatives. All representatives are elected by workers.
	Audit Team verification and response: No further issue.

List Of Land Owner / 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
N/A	N/A	N/A	N/A	N/A	N/A

Previous Land Owner / User Comment	
	Feedbacks: N/A
	Audit Team verification and response: Based on comprehensive desktop studies, documentation reviews, and records reviews, there is no evidence of land ownership by other users or any customary rights associated with the land currently under oil palm operations. The Unit of Certification is in its third generation of planting, with the current landowner holding the property for over 25 years. A review of the complaint and grievance records during audits confirms that there have been no issues related to land conflict involving this Unit of Certification. Furthermore, interview records from previous and current assessments, including those with local communities, as maintained by BSI MY, indicate that there are no ongoing or historical conflicts related to the land in question. As a precaution, the CB maintains a mechanism to identify and consult any interested parties should any claims or rights be identified in the future. This includes keeping track of all consultations conducted during the certification cycle to ensure comprehensive coverage.

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.

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 4) – Flemington 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 4) – Flemington Palm Oil Mill is remain certified.	
Report prepared by	**Acceptance of Assessment Conclusion**
Name: **Mohamad Amirul Saifullah bin Mohamad Senan**	**Name:** **Shylaja Devi Vasudevan Nair**
Company Name: **BSI Services Malaysia Sdn Bhd**	**Company Name:** **SD Guthrie Berhad**
Title: **Client Manager**	**Title:** **Head, Sustainability Compliance Unit**
Signature:	**Signature:** (*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.)*
Date: 15/11/2024	**Date: 25/11/2024**

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 -	The documents that are specified in the RSPO P&C were made available on site upon request at all the sampled operating units. Management documents related to sustainability available at each operating units visited during the audit upon request including land titles, OHS plans, EIA and SIA reports, HCV documentation, pollution prevention and reduction plans, records of complaints and grievances, negotiation procedures, summary reports, company policies and continual improvement plans as well as management actions plans. Furthermore, annual sustainability report, sustainability policies, Human Right Charter documents, company statement and global documents are published in the company's website; https://www.sdguthrie.com/sustainability/reports-policies-and-statements/. The website is found accessible for public user. For each operating units, it has been verified based on the management systems 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 request has been stipulated in the Standard Operating Manual (SOM) subsection 5.5; Procedure for external communication, dated 01/04/2008. Other than that, policy and procedure were found displayed at office notice board, workstation, and worker quarters. It was observed that all operating unit under SOU 4 Flemington have individual documents and records related to RSPO P&C to demonstrate compliance to this indicator.	Complied

<table>
<tr>
<td>1.1.2</td>
<td>Information is provided in appropriate languages and accessible to relevant stakeholders.
- Minor compliance -</td>
<td>Information is available in appropriate languages and accessible to relevant stakeholders (including internal and external stakeholder), provided through stakeholder meeting and social dialogue latest conducted at each specific operating unit. The meeting was given by representative from each operating unit in Malay language which is understand by the relevant stakeholder. This has been verified through interview with sampled stakeholder conducted during the audit. They also mentioned that they are aware of the availability of operating unit information and can get access from the office. In addition to gathering feedback from stakeholders and discussing the progress of previous feedback, stakeholders were al so provided with information on company policies, the grievance mechanism, SOP’s related to stakeholder requests, the code of business conduct, whistleblowing policy, etc. Furthermore, information in both English and Malay can be seen in the strategic area within estate and mill compound.
Latest stakeholder meeting and social dialogue conducted at each operating unit are as below:
<u>Stakeholder Meeting</u>
<table>
<tr><th>Estate/Mill</th><th>Date of Stakeholder Meeting</th></tr>
<tr><td>Flemington POM combine with Flemington Estate</td><td>07/05/2024</td></tr>
<tr><td>Sungai Samak Estate</td><td>21/06/2024</td></tr>
<tr><td>Bagan Datoh Estate</td><td>16/05/2024</td></tr>
<tr><td>Sabak Bernam Estate</td><td>13/05/2024</td></tr>
</table>
</td>
<td>Complied</td>
</tr>
</table>

<table>
<tr><td></td><td></td><td>Social Dialogue
<table>
<tr><th>Estate/Mill</th><th>Date of Social Dialogue</th></tr>
<tr><td>Flemington POM</td><td>26/07/2024</td></tr>
<tr><td>Sungai Samak Estate</td><td>24/07/2024</td></tr>
<tr><td>Bagan Datoh Estate</td><td>26/07/2024</td></tr>
<tr><td>Sabak Bernam Estate</td><td>26/07/2024</td></tr>
<tr><td>Flemington Estate</td><td>29/07/2024</td></tr>
</table></td><td></td></tr>
<tr><td>1.1.3</td><td>(C) Records of requests for information and responses are maintained.
- Critical (Major) compliance -</td><td>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. While for procedure related for internal stakeholder was documented in the Sustainable Plantation Management System, Appendix 5, version 1 dated 01/11/2008 under section Flowchart and Procedures on Handling Internal Issues.
Timeframe for internal and external communication to provide feedback within two weeks from the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.
All operating unit under SOU 4 Flemington were able to demonstrate that records of requests for information and responses were maintained. For example, are as follows:
(1) Flemington POM: The mill received a letter invitation from the Department of Safety and Health (DOSH), Putrajaya dated 11/01/2024 [ref. no. JKKPHIE 127/535/12 Klt.2 (6)], to attend engagement session for the implementation of the Systematic Occupational Health Enhancement Level Programme for high-risk workplaces. Seen the</td><td>Complied</td></tr>
</table>

		response from the mill management by fill the google form; https://forms.gle/dt9vKGqtn6yC9awk9 to confirm the attendances at the session. Certificate of attendance is provided as evidence during the audit. (2) Sungai Samak Estate: The estate received a letter from SMK Ulu Bernam to inform them about to attending the programme called *'Gotong Royong Madani 2.0 and Penyerahan Bantuan Persekolahan Tahun 2024'* on 24/01/2024 (ref. no. Smkub). A reply was sent to the school to confirm the estate involvement in the programme. (3) Bagan Datoh Estate: The estate received a written request from SJK(T) Ladang Strathmashie regarding the use of the estate hall, as per their letter dated 05/06/2024, for their 63rd annual sports day. The estate responded with a letter dated 10/06/2024, granting permission for the school to use the hall for this purpose. (4) Sabak Bernam Estate: The estate received a request from *Persatuan Ibu Bapa dan Guru (PIBG)* of Kolej Tingkatan Enam Tunku Abdul Rahman Putra as per letter dated 12/06/2024 [Ref. No.: PIBG/KiSTARP 100/7/1/7 (03)/2024]. The request pertains to assistance with manpower and equipment for the gotong royong program at the college. The estate management responded to the request and supporting evidence for involvement estate in this event was provided for auditor verification. (5) Flemington Estate: Referring to the minutes of the stakeholder meeting, dated 07/05/2024, there was a request from SJK(T) Ladang New Coconut for assistance in desilting the drain surrounding the school area. It was noted that the estate fulfilled the request, as evident by letter from SJK(T) Ladang New Coconut (ref. no.: SJKTNC-02/2024), dated 21/05/2024, in which the school expressed appreciation for assistance provided by the estate in response to the request.	

<table>
<tr><td></td><td></td><td>The management have communicated the information to the relevant stakeholders during stakeholder meeting. Latest stakeholder meeting conducted at visited operating unit are as follows:
<table>
<tr><th>Estate/Mill</th><th>Date of Stakeholder Meeting</th></tr>
<tr><td>Flemington POM combine with Flemington Estate</td><td>07/05/2024</td></tr>
<tr><td>Sungai Samak Estate</td><td>21/06/2024</td></tr>
<tr><td>Bagan Datoh Estate</td><td>16/05/2024</td></tr>
<tr><td>Sabak Bernam Estate</td><td>13/05/2024</td></tr>
</table>
In addition, the management has established a mechanism as per Standard Operating Manual (SOM) said above for the relevant stakeholder to request estate and mill information. Should there be any request for information that are specified in the RSPO P&C from any stakeholders, record of request can be maintained in few ways such as Communication Logbook, and filing of correspondence documents e.g., email printout, and letter.</td><td></td></tr>
<tr><td>1.1.4</td><td>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.
- Critical (Major) compliance -</td><td>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established Estate Quality Management System – Standard Operation Manual, Sub-section 5.5, Appendix 5.5.3.2, Procedure for External Communication, version 1, issue date 01/11/2008). The procedure has the detail about the process of handling complaints from stakeholders and the time frame for external communication to be dealt with. The time frame to provide feedback is within two weeks of the date of receipt for communication and within one week of the completion of the investigation. On top of the existing procedure, Grievance Response Standard Operating Procedure, version 2 dated 18/07/2022 established for handling grievance specific issues for internal and external stakeholders.
All the above procedure has been communicated to the relevant stakeholder at each operating unit during stakeholder meeting. Latest stakeholder</td><td>Complied</td></tr>
</table>

consultation meeting was conducted on 07/05/2024 (Flemington POM combine with Flemington Estate), Sungai Samak Estate (21/06/2024), Bagan Datoh Estate (16/05/2024) and Sabak Bernam Estate (13/05/2024). Among the attendees were smallholders, local communities, government agencies, contractors, and representatives from nearby schools. Feedback was recorded in the minutes of meeting. The implementation of this procedures can be verified from consultations and communications held with internal and external stakeholders as well as recorded responses to the stakeholder requests. This procedure was also implemented as can be seen during the stakeholder meeting where questions asked by stakeholders were duly answered.

Regular morning briefings were used by the management to communicate the policies, procedures, rules and regulations and other information to the workers. External communications were mainly conducted through letter and form, which were properly maintained by the management of each operating unit.

In addition, each operating unit has appointed a person responsible for handling any social issues to ensure the effective implementation of the procedures. Referring to the appointment letter signed by the Regional Chief Executive Officer (RCEO) of the Northern Region, the manager of each operating unit under SOU 4 Flemington has been appointed as the officer responsible to handle any issue related to social matters. Evidence of appointment letter were captured during the audit as follows:

Estate/Mill	Date of Appointment Letter
Flemington POM	01/01/2023
Sungai Samak Estate	15/02/2023
Bagan Datoh Estate	04/07/2024
Sabak Bernam Estate	06/01/2023
Flemington Estate	01/01/2023

1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives. - Minor compliance -	List of stakeholders for internal and external parties maintained up to date as of year 2024 at each visited operating unit and found listed stakeholder from various categories such as government/statutory bodies, contractor, local communities, contractors, and supplier. The stakeholder list is listed information on the name of stakeholders, contact name, 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 (formerly known as Sime Darby Plantation Berhad) has addressed its policy for ethical conduct in Code of Business Conduct (COBC) and to be implemented in all business operations and transaction, including recruitment and contracts. The document is publicly available on the company's website. In the Code of Business Conduct (COBC), dated 02/2023, it mentions on core values and the way that the SD Guthrie Berhad conduct the business. The business principles applied are as follows: • Health, Safety and Environment • Compliance • Working with Local Communities • Fair Business Practices Section 7 of the COBC states that ethics and management practices should be align with standard of ethical behaviour such as avoiding conflicts of interest, guarding against bribery and corruption, no gift policy and prohibits any form or usage of corporate hospitality to influence business decision, donations and sponsorship, protecting group assets, accuracy of records of business transactions and financial information, proprietary and confidential information, personal data protection and competition and antitrust laws. SD Guthrie has imposed the implementation of the COBC to all its contractors and vendors by signing the Vendors Integrity Pledge (VIP) document. Copies	Complied

		of the signed pledges were kept by all the operating units and made available for verification. Samples of VIP document signed are as follows: • VIP from Axxxx Mxxx Axxxxxxx, signed on 15/02/2023 and 06/01/2024. • VIP from X & x Exxxxxxxxx, signed on 15/11/2023. • VIP from Dxxx Mxxxx Exxxxxxxxxe, signed on 06/07/2021. • VIP from Fxxx Txxxxxxxxxxxxx, signed on 15/03/2023.	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance -	At the operating unit level, the system to monitor is mainly involves regular check of contractors' legal compliance and employees' welfare by the management. A Contractor and Vendor Checklist was developed, and among of checklist items is to monitor compliance and the implementation of the policy and overall ethical business practice. Each operating unit conducts due diligence process using the checklist on monthly basis. Apart from that, annual internal audit is also one of the methods to ensure that management is effectively monitoring the compliance and policy implementation by the counterparties. Internal audit for RSPO requirements and financial implementation (finance internal audit) is conducted to ensure the policy and procedure of the company is implemented. Latest internal audit was conducted for all operating units as below: • Flemington POM: Internal audit was conducted on 21/05/2024. • Sungai Samak Estate: Internal audit was conducted on 23/05/2024. • Bagan Datoh Estate: Internal audit was conducted on 20/05/2024. • Sabak Bernam Estate: Internal audit was conducted on 29/05/2024. • Flemington Estate: Internal audit was conducted on 24/05/2024.	Complied
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	**(C)** The Unit of Certification complies with legal requirements - Critical (Major) compliance -	Based on the desktop study, records reviewed, site visit observations, and interviews with relevant personnel, it has been verified that all operating units	Complied

		within SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC) comply with applicable legal requirements. There were no reported legal violations involving any of the UoC's operating units, and no warning notices were issued by Malaysian government authorities to any of these units. Furthermore, each operating unit of the UoC has obtained and renewed the necessary licenses and permits as required by law. Some of the sampled licenses and permits viewed in the mill and estates include: <u>Flemington Palm Oil Mill:</u> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 of the Malaysian Palm Oil Board Act 1998: License No. 529874004000, where the permitted processing capacity is 288,000 tons of palm fruit bunches per year, and this license is valid until 31/05/2025. • License for Private Installation under the Electricity Supply Act 1990: License No. 2023/02114 for an installation capacity not exceeding 3400 kilowatts, valid until 29/10/2024. • Scheduled Controlled Goods Permit under Regulation 18 – Control of Supplies Regulations (Amendment) 2021: Permit Serial No. A004168 for 16,000 liters of unsubsidized diesel and 100 liters of unsubsidized petrol, valid until 29/10/2025. • Department of Environment License under Section 11, Environmental Quality Act 1974: License No. 006277, valid until 30/06/2025. • Application for Overtime Limit under Section 60A(4)(a) of the Employment Act 1955 approved on 27/03/2017 (Ref. Letter No. BHG. PU/9/134 JLD 9 (11)). • Certificate of Fitness for Non-flammable Pressure Vessel under the Factories and Machinery (Notification, Certificate of Fitness and Inspection) Regulations 1970 Regulation 10(2) of the Factories and Machinery Act 1967, the sampled certificates are as follows:	

		▪ Permit No. PMT-PK/24 110943 for Water Tube Steam Boiler, valid until 09/09/2025 ▪ Permit No. PMT-PK/24 110944 for Electrical Chain Hoist, valid until 09/09/2025 ▪ Permit No. PMT-PK/24 110945 for Monorail Chain Hoist, valid until 09/09/2025 ▪ Permit No. PMT-PK/24 110947 for Thermal Deaerator, valid until 09/09/2025 ▪ Permit No. PMT-PK/24 110951 for Sterilizer, valid until 09/09/2025 ▪ Permit No. PMT-PK/24 110952 for Vertical Air Receiver, valid until 09/09/2025 • Among the sampled certificates of competent persons are as follows: ▪ Certified Environmental Professional in Scheduled Waste Management (CePSWaM): Serial No. CePSWaM/2424893, valid until 10/01/2025 ▪ Certified Environmental Professional in the Treatment of Palm Oil Mill Effluent (CePPOME): Serial No. CePPOME/00302, certified since 18/04/2022 ▪ Certificate of Competency under Regulation 5(2) of the Factories and Machinery Act 1967: Engineer (Steam) Grade 1 (Certificate No. 087/2007) dated 20/04/2007 ▪ Certificate of Competency under Regulation 5(2) of the Factories and Machinery Act 1967: Engineer (Steam) Grade 2 (Certificate No. 011/2017) dated 12/01/2017 ▪ Certificate of Competency under Regulation 5(2) of the Factories and Machinery Act 1967: Engine Driver Grade 1 for Steam and Steam Boiler (Certificate No. PK/10/EIS/01/10) dated 15/07/2010	

		▪ Certificate of Competency under Regulation 5(2) of the Factories and Machinery Act 1967: Engine Driver Grade 2 for Steam and Steam Boiler (Certificate No. PK/11/EIS/02/34) dated 28/07/2011 ▪ Authorised Entrant and Standby Person for Confined Space (AESP): Serial No. NW-NRO-AE-2360-V, valid until 14/06/2025 ▪ Authorised Gas Tester & Entry Supervisor (AGTES): Serial No. NW-HQ-AGT-0445-V, valid until 09/07/2025 <u>Sungai Samak Estate</u> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 of the Malaysian Palm Oil Board Act 1998: License No. 526340002000, for a palm oil plantation area of 3,017.93 hectares, valid until 31/01/2025. • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 of the Malaysian Palm Oil Board Act 1998: License No. 534975011000, for activities of producing, selling, transferring, and storing palm oil seedlings from palm oil seeds, valid until 31/12/2024. • Code of Good Nursery Practice for Oil Palm Nurseries: Certificate No. MPOB/CoP/NN/0459, valid until 09/11/2025 • Scheduled Controlled Goods Permit under Regulation 18 – Control of Supplies Regulations (Amendment) 2021: Permit Serial No. A004038 for 19,000 liters of unsubsidized diesel and 2,700 liters of unsubsidized petrol, valid until 25/08/2025. • Certificate of Fitness for Non-flammable Pressure Vessel under the Factories and Machinery (Notification, Certificate of Fitness and Inspection) Regulations 1970 Regulation 10(2) of the Factories and Machinery Act 1967: Permit No. PMT-PK/24 111203 for Air Receiver, valid until 24/09/2025.	

		• Medical Assistant Ladang Sungai Samak has been registered under the Medical Assistants (Registration) Act 1977, and whose certificate of registration bears the number 18496 has renewed his certificate of registration and has therefore been retained on the register of medical assistants until 31/12/2024. <u>Bagan Datoh Estate</u> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 of the Malaysian Palm Oil Board Act 1998: License No. 526340002000, for a palm oil plantation area of 3,574.83 hectares, valid until 31/12/2024. • Certificate of Fitness for Non-flammable Pressure Vessel under the Factories and Machinery (Notification, Certificate of Fitness and Inspection) Regulations 1970 Regulation 10(2) of the Factories and Machinery Act 1967: Permit No. PMT-PK/23 102123 for Air Receiver, valid until 09/02/2025. • Scheduled Controlled Goods Permit under Regulation 18 – Control of Supplies Regulations (Amendment) 2021: Permit Serial No. A004173 for 13,000 liters of unsubsidized diesel, valid until 04/11/2025. • Medical Assistant Ladang Bagan Datoh has been registered under the Medical Assistants (Registration) Act 1977, and whose certificate of registration bears the number 25123 has renewed her certificate of registration and has therefore been retained on the register of medical assistants until 31/12/2024. <u>Sabak Bernam Estate:</u> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 of the Malaysian Palm Oil Board Act 1998: License No. 545859002000, for a palm oil plantation area of 2,647.63 hectares, valid until 31/01/2025.	

		• Scheduled Controlled Goods Permit under Regulation 18 – Control of Supplies Regulations (Amendment) 2021: Permit Serial No. PBKB/2024/P/B-000125 for 15,000 liters of unsubsidized diesel, valid until 10/01/2025. • Application for wage deduction under Section 24 of the Employment Act 1955 for payment of water and electricity bills has been approved by the Selangor Department of Labour: Ref No. JTKS01286/115. Jld 29-14(2) dated 31 October 2017. • Certificate of Fitness for Unfired Pressure Vessel under the Factories and Machinery (Notification, Certificate of Fitness and Inspection) Regulations 1970 Regulation 10(2) of the Factories and Machinery Act 1967: Permit No. PMT-SL/24 422863 for Air Receiver Compressor, valid until 11/09/2025. • Medical Assistant Ladang Sabak Bernam has been registered under the Medical Assistants (Registration) Act 1977, and whose certificate of registration bears the number 25071 has renewed her certificate of registration and has therefore been retained on the register of medical assistants until 31/12/2024. <u>Flemington Estate:</u> • MPOB License under the Malaysian Palm Oil Board (Licensing) Regulations 2005 of the Malaysian Palm Oil Board Act 1998: License No. 525193002000, for a palm oil plantation area of 1,832.37 hectares, valid until 30/11/2024. • Certificate of Fitness for Non-flammable Pressure Vessel under the Factories and Machinery (Notification, Certificate of Fitness and Inspection) Regulations 1970 Regulation 10(2) of the Factories and Machinery Act 1967: Permit No. PMT-PK/23 101403 for Air Receiver, valid until 22/01/2025.	

		• Approval for wage deduction under Section 24 of the Employment Act 1955 (Ref. No. (12) dlm PMT10000/2011/0184) dated 07/06/2012. • The Estate Hospital Assistant was registered according to the conditions of the Registration of Estate Hospital Assistants, Act of Parliament No. 12 of 1965 on 02/01/2002 with Registration No. Q1856. These licenses, permits, and certifications indicate that the UoC has met the necessary requirements and standards set by regulatory bodies. The proper maintenance of these licenses and permits demonstrates the UoC's commitment to operating in accordance with legal obligations.	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations. - Minor compliance -	The respective operating units of the Unit of Certification (UoC) have maintained compliance with legal requirements through established and implemented documented procedures, as outlined in their respective Quality Management Systems (Estate Quality Management System and Mill Quality Management System), Level 2: Standard Operating Manual, specifically Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10/12/2008. This mechanism ensures adherence to legal and other requirements and is documented in the EQMS and MQMS, which are distributed to all operating units of the UoC. The GSD Department and respective operating units of the UoC are responsible for identifying, managing, updating, and tracking legal requirements, as well as monitoring legal compliance status. Furthermore, all operating units of the UoC maintain a Legal & Other Requirements Register (LORR) that covers all necessary regulatory requirements. Since the last audit, the LORR has been updated in April 2024 to include the newly enacted Occupational Safety & Health (Amendment) Act 2022 and the Factories & Machinery (Repeal) Act 2022. A robust tracking system is in place to identify changes in relevant regulations. This system leverages resources from the head office, website information, and communications from the Group Head Office. Site	Complied

<table>
<tr><td></td><td></td><td>verification, including interviews with office personnel and records review, confirms that this system is effectively implemented and appropriate for the operations.
Each operating unit of the UoC has designated specific individuals responsible for overseeing compliance, tracking, and updating changes in regulatory requirements. Sighted appointment letter for respective person in charge (PIC) of Legal & Other Requirement Register (LORR) for respective operating units of the UoC. Referring to appointment letter issued by the respective operating unit managers in January 2024, among the functions which both of PIC are required to perform is to monitor any changes on the Legal & Other Requirements Register (LORR) and update as and when necessary.</td><td></td></tr>
<tr><td>2.1.3</td><td>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.
- Minor compliance -</td><td>The Estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 4 estates, during the field inspection confirmed that they were clearly marked and maintained.
<table>
<tr><th>Estate</th><th>Field</th><th>Neighbouring</th><th>Field</th><th>Neighbouring</th></tr>
<tr><td>S Samak</td><td>P15</td><td>Smallholder</td><td>P16A</td><td>Txxxxxx Pxxxxxxxxx</td></tr>
<tr><td>S Samak</td><td>P14C</td><td>Uxx Bxxxxx</td><td>-</td><td>-</td></tr>
<tr><td>S Bernam</td><td>P20A</td><td>Jxxxx Sxxxxxx</td><td>P14E</td><td>Kx Bxxxx Txxxx</td></tr>
<tr><td>S Bernam</td><td>P18E</td><td>Kx Bxxx X</td><td>P14B</td><td>Kx Sxxxxxxx</td></tr>
<tr><td>Flemington</td><td>P14N</td><td>Smallholder</td><td>P08C</td><td>Sx Bxxxxx</td></tr>
<tr><td>Flemington</td><td>P15T</td><td>XX Jxxxxxxxx</td><td>P17F</td><td>Smallholder</td></tr>
<tr><td>B Datoh</td><td>P95M</td><td>Reserve DID</td><td>P17A</td><td>Sx Pxxxx</td></tr>
<tr><td>B Datoh</td><td>P20B</td><td>Kx Mxxxxx Kxxxx</td><td>P12D</td><td>Sx Pxxxxx</td></tr>
</table></td><td>Complied</td></tr>
<tr><td colspan="4">Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.</td></tr>
</table>

2.2.1	A list of contracted parties is maintained. - Minor compliance -	List of contracted parties are included in the stakeholder lists, which are maintained by each operating unit. The information in the stakeholder lists includes name and addresses of contractors, their contact person and contact numbers.	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 -	SD Guthrie Berhad established Contractor & Vendor Management Procedures (Date Approved: 17/11/2021). The objectives of the procedures: • To define the procedure for managing the overall contractor's workers throughout Upstream Malaysia operations which includes provisions for safety, health, social, security, environmental, governance and legal compliance. • To provide guidance to Management on the processes of selecting and monitoring of C&V. • To protect the safety & health of employees & other people at workplace. • To ensure only C&V with acceptable standards are allowed to do business & work within SDP OUs There is no Outside Crop Producer (OCP) for Flemington POM as the mill only receive and process the FFBs supplied form SD Guthire oil palm plantations. However, for appointed service providers/ contractors, the contract agreement/letter of award contains specific clauses on meeting applicable legal requirements which stated under Compliance with applicable laws and guidelines. Samples of VIP document signed are as follows: • VIP from Axxxx Mxxx Axxxxxxx, signed on 15/02/2023 and 06/01/2024. • VIP from X & x Exxxxxxxxx, signed on 15/11/2023. • VIP from Dxxx Mxxxx Exxxxxxxxxe, signed on 06/07/2021. • VIP from Fxxx Txxxxxxxxxxxxx, signed on 15/03/2023. Based on the sampled above, the Vendor Integrity Pledge (VIP) or in Bahasa Malaysia 'Ikrar Integriti Vendor' that consists of:	Complied

		• Vendor Code of Business Conduct (VCOBC) ▪ Labour and Human Rights ▪ Environment, safety and Health ▪ Ethics and Management Practices • All applicable laws and regulations relating to anti-bribery, fraud and corruption: and the following anti-corruption principles ▪ Committing to promote values of integrity, transparency, accountability and good corporate governance ▪ Strengthening internal systems that support corruption prevention ▪ Fighting any form of corrupt practice ▪ Supporting corruption prevention initiatives by the Government and the local authorities Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors are submitted at the time of audit. The payslip of the contractor workers being maintained and reviewed by respective estate and mill management in the contractor's personal file. Based on the payslip for month of June 2024, all contractor workers were paid more than minimum wages. Due diligence is also conducted via Online Vendor Registration (OVR) to check the legality of the business entities. This comprehensive approach in the agreements ensures a robust framework for legal compliance, ethical practices, and commitment to industry standards.	
2.2.3	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.	SD Guthrie Berhad has established the Vendor Integrity Pledge and Vendor Code of Business Conduct (VCOBC). The VCOBC contains clauses disallowing child, forced and trafficked labour. It can be sighted under:	Complied

	- Minor compliance -	5.7 Eradication of Exploitation - The Group endeavours to eradicate all forms of bonded and forced labour, slavery, human trafficking, and sexual exploitation by implementing International Labour Organisation (ILO) core labour standards and conventions. When supplying labour to perform work for the Group, Vendors shall refrain from using or facilitating any of the following activities: • The Vendors' Employees are not charged with recruitment fees for the purpose of restricting free movement. • Original identification documents of the Vendors' Employees such as passport or work permits are not retained involuntarily by Vendors. • Payment of the Employees' salaries are not withheld or delayed beyond the extent permitted by applicable laws and regulations in the countries where the Vendors operate. • In addition, the Vendors shall ensure that recruitment of its Employees and workers are done via legitimate recruitment agencies, which are properly licensed to operate under applicable laws. 5.8 Abolishment of Child Labor & Protecting the Rights of Children – The Group seeks to promote the well-being of children and safeguard them from any form of maltreatment or exploitation, including but not limited to child sex tourism, child trafficking, and child pornography. As such, Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/or formal and structured apprenticeship, educational and training programmes. Verified against contractor list, OVR and signed copies of Vendor Integrity Pledge.	
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	**(C)** For all directly sourced FFB, the mill requires:	Within the certification scope, the mill is supported by four primary estates that provide Fresh Fruit Bunches (FFB): Flemington Estate, Bagan Datoh	Complied

	• 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 - Critical (Major) compliance -	Estate, Sungai Samak Estate, and Sabak Bernam Estate. Additionally, from August 2023 to July 2024, the mill received and processed FFBs from Sungai Buloh Estate, Tennamaram Estate, Bukit Talang Estate, Sungai Wangi Estate, and Sogomana Estate. • Sungai Buloh Estate, Tennamaram Estate, and Bukit Talang Estate are certified under the SOU 6 – Tennamaram Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00108, valid until 20/01/2027). • Sungai Wangi Estate and Sogomana Estate are certified under the SOU 5 – Seri Intan Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00109, valid until 27/01/2027). The mill has systematically gathered evidence for each of its suppliers, including: • Details about the geo-location of FFB origins. • Proofs of land ownership status or rightful land use claims. • Documented evidence of land use validity by growers or smallholders. • Supplementary documents supporting these claims. • Valid MPOB licenses.	
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 -	Based on desktop studies, document and record reviews, and an interview with the Mill Manager, it has been verified that no indirectly sourced FFBs are received or processed by Flemington Palm Oil Mill. Therefore, this indicator is not applicable.	Not Applicable
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.	The 4 estates continued to commit to long term economic and financial viability. The annual budgets for 2024 to 2028 were sighted. The budget covers activities for upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, RSPO compliance etc. The budget also included	Complied

- Critical (Major) compliance -

projections on yield/ha, and total cost of production per m ton & per ha and CAPEX - capital expenditure mainly for buildings, furnitures, and others asset related expenses. The main key areas of the projections are as follows. Costing figures were excluded for reason of confidentiality.

Sg Samak	2024	2025	2026	2027	2028
Mature Ha	2,562.55	2,413.85	2,069.06	1,719.00	1,538.37
Immature Ha	87.31	236.01	580.80	930.86	111.49
Total Planted Ha	2,649.86	2,649.86	2,649.86	2,649.86	2,649.86
FFB Tons	59,293.00	59,518.00	56,664.00	48,160.00	43,011.00
Yield/Ha	22.77	23.92	25.28	25.33	25.53

Sabak Bernam	2024	2025	2026	2027	2028
Mature Ha	2,184.84	2,345.47	2,345.47	2,345.47	2,345.47
Immature Ha	160.63	0.00	0.00	0.00	0.00
Total Planted Ha	2,345.47	2,345.47	2,345.47	2,345.47	2,345.47
FFB Tons	54,020.00	53,943.00	57,456.00	58,625.00	59,112.00
Yield/Ha	24.73	23.00	24.50	25.00	25.20

Flemington	2024	2025	2026	2027	2028
Mature Ha	1,619.34	1,515.14	1,515.14	1,515.14	1,515.14
Immature Ha	0.00	104.20	104.20	104.20	104.20
Total Planted Ha	1,619.34	1,619.34	1,619.34	1,619.34	1,619.34
FFB Tons	38,572.00	38,201.00	39,989.00	41,856.00	41,593.00
Yield/Ha	23.82	24.64	26.54	27.64	26.91

Bagan Datoh	2024	2025	2026	2027	2028

Mature Ha	3,574.83	3,498.64	3,322.54	3,147.38	3,116.22
Immature Ha	0.00	76.19	252.29	427.45	458.61
Total Planted Ha	3,574.83	3,574.83	3,574.83	3,574.83	3,574.83
FFB Tons	76,429.00	80,468.00	82,598.00	78,527.00	78,373.00
Yield/Ha	21.38	23.00	24.86	24.95	25.15

Cost RM/FFB mt	-	-	-	-	-
Cost (RM/ha)	-	-	-	-	-

Similarly, the mill has a business plan prepared annually in the form of year budget and the projection for 5 years prepared as guidance for future planning. The business plan among others contains:

- FFB mt & CPO/CPK production forecast
- Extraction Ratios - OER / KER,
- Cost of production
- administration / labour overhead
- processing cost labour, maintenance, consumables
- depreciation and head office charges
- EVIT running accounts
- CAPEX - capital expenditure.

Year	2024	2025	2026	2027	2028
FFB processed	23,0569	23,7828	24,2987	24,3824	23,5295
OER	20.30	20..67	21.20	21.30	21.30
KER	4.90	4.90	4.90	4.95	5.00
Administration	x	x	x	x	x

<table>
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<table>
<tr><td>Processing Cost</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr>
<tr><td>Depreciation</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr>
<tr><td>HQ charges</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr>
<tr><td>RM/mt FFB</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr>
<tr><td>RM/mt CPO</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr>
</table>
</td><td></td></tr>
<tr><td>3.1.2</td><td>An annual replanting programme projected for a minimum of five years with yearly review, is available.
- Minor compliance -</td><td>Under the guidance of the SD Guthrie top management, each estate has adopted a replanting cycle of 25 years as its direction.
The replanting process is initiated by the Estate Manager who provides the Northern Regional Office with a comprehensive list of fields due for replanting, considering factors such as yields, palm heights, and ages. Subsequently, the top management conducts an evaluation to determine the specific fields and estates that will be involved in the replanting activities.
Upon reaching a decision, the Regional CEO and Regional General Manager issue the Long-Range Replanting Program (LRRP) to each estate involved. This formalizes the strategic planning and sets a clear direction for the replanting activities in alignment with the overall goals and objectives of the organization.
The long-range replanting programs (LRRP) until 2029 were sighted for all the 4 estates. The program was reviewed yearly and incorporated into their annual financial budget. The program sighted for the next 5 years in hectares is as follows:
<table>
<tr><th>Year</th><th>Sg Samak</th><th>B Datoh</th><th>Flemington</th><th>S Bernam</th></tr>
<tr><td>2024</td><td>87.31</td><td>0.00</td><td>0.00</td><td>0.00</td></tr>
<tr><td>2025</td><td>148.70</td><td>152.39</td><td>104.20</td><td>0.00</td></tr>
<tr><td>2026</td><td>344.79</td><td>199.81</td><td>0.00</td><td>0.00</td></tr>
<tr><td>2027</td><td>350.06</td><td>150.51</td><td>0.00</td><td>0.00</td></tr>
</table>
</td><td>Complied</td></tr>
</table>

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>2028</td><td>267.94</td><td>0.00</td><td>94.07</td><td>0.00</td></tr>
<tr><td>2029</td><td>145.49</td><td>0.00</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Total</td><td>1,344.29</td><td>502.71</td><td>198.27</td><td>0.00</td></tr>
</table>
However, the actual implementation of replanting activities is still subject to approval from the top management of SD Guthrie.
</td><td></td></tr>
<tr><td>3.1.3</td><td>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake.
- Minor compliance -</td><td>
Each Operating Unit within SOU 4 – Flemington Palm Oil Mill has committed to conducting an annual Management Review Meeting, scheduled after internal audits and before external audits. The Management Review Meeting was chaired by the respective Operating Unit Managers, were attended by personnel with a vested interest in managing the implementation of the RSPO P&C Standard in each Operating Unit:
<table>
<tr><th>Operating Unit</th><th>Date</th><th>No. of Attendees</th><th></th><th>Date</th><th>No. of Attendees</th></tr>
<tr><td>Sg Samak</td><td>07/06/24</td><td>15</td><td></td><td>26/10/23</td><td>14</td></tr>
<tr><td>Sabak Bernam</td><td>06/06/24</td><td>16</td><td></td><td>25/07/23</td><td>13</td></tr>
<tr><td>Flemington</td><td>04/06/24</td><td>5</td><td></td><td>04/10/23</td><td>5</td></tr>
<tr><td>Bagan Datoh</td><td>10/06/24</td><td>15</td><td></td><td>26/10/23</td><td>17</td></tr>
<tr><td>Flemington POM</td><td>10/06/24</td><td>12</td><td></td><td>03/07/23</td><td>10</td></tr>
</table>
The agenda discussed among others includes the following;
(1) Results of internal / external audits
(2) Customer feedback
(3) Process performance and product conformity
(4) Status of preventive & corrective actions
(5) Follow up action from management review
(6) Changes that could affect the management system
</td><td>OFI</td></tr>
</table>

		(7) Stakeholder's feedback and complaints (8) Resources For System Implementation (9) Continual Improvement Plan (10) Recommendation for improvement Minutes of meeting for all 4 estates and mill were sighted and verified. No major issues were highlighted during the meeting. Main focus is on the forthcoming external RSPO audit in Aug 2024. **The management to state a conclusive statement in the minutes of meeting to indicate the overall status and compliance of the management system. As such an OFI is issued.**	
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 -	This has been established in the Continuous Improvement Plan 2024 (updated in Jan 2024) respectively for both the mill and estates. This compilation was made with subject to the consideration of the main social and environmental impacts. These include to continue engagement with relevant stakeholders (workers, surrounding communities, government agencies, agencies, suppliers and contractors. Management documents related to environmental plans and impact assessments were maintained. Among the documents are: • Environmental Aspect Identification (EAI) and Environmental Impact Evaluation (EIE) registers. • Environmental Improvement Plan 2024 • Pollution Prevention Plan 2024 • Water Management Plan 2024 • Waste Management Plan 2024	Complied

Continuous improvements are established covering the social, environmental and safety impacts in the operating units. The action plan established focusing among others on:

- Social;
  - Review of social impacts and to implement plans to mitigate the negative impacts and promote the positive ones.
  - Compliance to SOP and legal requirements on social.
  - To contribute to local communities' development.
  - To support workers economy providing space for farming.
  - To communicate with stakeholders on communication and whistle blowing during stakeholders meeting.
  - To response on the issues discussed during the various avenues (Stakeholder Meeting, OSH Meeting, Trade Union Meeting, Complaint Book)
- Environmental;
  - Disposal of wastes outside estate landfill.
  - Increase awareness on safety and health
  - Reduction of chemicals - Reduce rat bait/RB population, Beneficial plant increment, EFB application as per SOP, efficient rat census.
  - Moisture retention - Application EFB, Desilting & drainage
  - resurface road and office compound area with milling waste

In addition, the Continuous Management Plan 2024 for the estate/ mill operations among others include the following initiatives provision made in the annual CAPEX.

	Projects - Details
Sg Samak Estate	
Welfare	Workers Housing Upgrading – RM570K
Operations	Passenger's trailer 1 unit – RM35K

Operations	MB Reel Sprayer – RM29K	
Operations	Bund heightening – RM600K	
Welfare	Surau Upgrading – RM50K	
Sabak Bernam Estate		
Operations	Passenger vehicle – RM150K	
Operations	Land surf FFB collection 10 units – RM51K	
Welfare	6 units workers Q – RM756K	
Welfare	Fencing at workers Q – RM358K	
Welfare	Porch 20 units – RM135K	
Welfare	Tarmac road at quarters complex – RM2M	
Welfare	Upgrading workers Q-tiling – RM300K	
Welfare	Drainage system upgrading – RM350K	
Bagan Datoh Estate		
Welfare	Electrical upgrading Workers Qrts – RM200K	
Welfare	Premix road housing complex – RM2.4M	
Welfare	O/H water tank workers Q – RM100K	
Operations	MTG c/w grabber 4 units – RM540K	
Welfare	Perimeter drain upgrading – RM100K	
Flemington Estate		
Operations	2 units Turbo Spreader 500Kg – RM26K	
Welfare	Surau carpet / facilities upgrading – RM10K	

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<tr><td></td><td></td><td>
<table>
<tr><td>Welfare</td><td>Upgrading houses 24 units 2 years – RM1.5M</td></tr>
<tr><td>Welfare</td><td>New roofing houses 5 years plan – RM450K</td></tr>
<tr><td>Operations</td><td>2 New bridges for FFB evacuation – RM330K</td></tr>
<tr><td>Operations</td><td>New fertilizer pallet 300 units - R60K</td></tr>
<tr><td>Operations</td><td>New bins 40 units RM450K in 3 years</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2"><u>Flemington POM</u></td></tr>
<tr><td>Operations</td><td>1 unit 40mt Boiler RM14M</td></tr>
<tr><td>Operations</td><td>Steam Turbine RM1.80M</td></tr>
<tr><td>Operations</td><td>SORS system - technical grade oil RM1.3M</td></tr>
<tr><td>Operations</td><td>2 units new sterilizers RM2.4M</td></tr>
<tr><td>Operations</td><td>New cages 18 units RM600K</td></tr>
<tr><td>Security</td><td>Fencing at ETP area RM120K</td></tr>
<tr><td>Security</td><td>Fencing Workers quarters RM110K</td></tr>
<tr><td>Operation</td><td>Omega Project - RM4.6M machinery/facility</td></tr>
</table>
</td><td></td></tr>
<tr><td>3.2.2</td><td>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].

PROCEDURAL NOTE:
The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed.
Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting,</td><td>The Unit of Certification has completely its RSPO metrics template version 2.1 and submitted to the CB prior to this assessment. The input data was found to be accurate based on the following records verification:
• SAP accounting system
• Land titles
• Complaints & grievance records
• Dept. of Safety & Health’s JKKP8 form
• FFB processed</td><td>Complied</td></tr>
</table>

	and information provided to Certification Body and feedback via RSPO Secretariat is required. - Minor Compliance -	• CPO and PK produced – inclusive is OER/KER. • This data has also been compared and tally with the GHG report declaration.	
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.			
3.3.1	**(C)** Standard Operating Procedures (SOPs) for the unit of certification are in place. - Critical (Major) compliance -	Respective operating unit of SOU 4 – Flemington Palm Oil Mill Unit of Certification continued to use and implement SOP for each of the processes/operations. Brief version of the SOP was displayed at the appropriate locations. It was observed that activities being implemented which involved safety, health, environmental, quality, employees, and others, had followed the established SOP. • Agriculture Reference Manual (ARM) dated 01/12/2023, • Estate Quality Management System (EQMS) Manual dated 01/10/2023, • Generic Safety Procedure dated 21/08/2023, • Sustainable Plantation Management System Manual (SPMS), • "Guidelines on River Management" Manual, ESH Management System Manual dated 01/07/2012, • Health, Safety & Environment Management System HSEMS Manual dated 09/03/2021, • Pictorial Safety Standards, and Security Guidelines (PSS). • Plantations / Mill Quality Management System (PQMS / MQMS) standard operating manual • Laboratory Process Control Manual • Security Guidelines The ARM included all operations in the estates from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and security.	Complied

		For all 4 estates, in addition to the EQMS, contents of the Agriculture Reference Manual were disseminated to the workers through morning roll call and training. The Manual is also kept in the administration office where everyone can refer to. Site inspection and interview with workers confirmed that the SOP had been implemented and they understood the requirements of the SOP, the bottom-line of which is Good Agricultural Practice and the care for their safety, health and the environment.	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor Compliance -	Both the estates and the mill had an established mechanism to perform checking to ensure consistent implementation of procedures; <u>Flemington Palm Oil Mill</u> • Daily Production Report (sighted 31/12/2023) providing details as follows; • FFB received / processed / balance • FFB certified non-certified quantity • Produce production / despatch / balance • Storage capacity/ status / laboratory results • Unscheduled General Manager visit min twice monthly • Internal audit has carried respectively to inspect compliance on MSPO/RSPO standard requirement. Results from the assessment were sighted and verified. The results were presented in the Management Review held respectively by all units in the CU were satisfactory and CU has established the proper and maintain the record of request documentation. • Regulatory Body Visit i.e. ▪ DOSH machinery inspection dated 10/06/2024 and 26/02/2024 ▪ DOE visit on 24/11/2023 for enforcement visit ▪ External 3rd party audit dated 08/05/2024 by Bxxxxxx	Non-compliance

		Estates Operations The monitoring of the SOP implementation is made by all levels of the supervisory personnel with records maintained and checked. Among others the records maintained are; • Daily production/work records for the core activities at the estates • field cost book / chemical consumption record • mature/immature field work program • fertilizer application, • herbicide spraying, / rat baiting, • Harvesting and collection of FFB. All the above records were kept for a minimum period of 12 months. In addition, the management adopted the following check and balances though visit of the following dept /superiors • Agronomic advisory report and fertilizer recommendation minimum 1x/year to monitor matters relating to; ▪ nutrient deficiency, fertilizer program, ▪ pest & disease ganoderma infection, rat and RB attack, ▪ EFB mulching program for the year etc. • General Manager and Agronomist Advisory visit producing "Estate Visit Report" at frequency of 2x/year performing assessment relating to; ▪ land use, capital expenditure, general charges, ▪ oil palm (mature & immature area) field condition ▪ crop performance and cost ▪ vehicles & equipment, amenities, ▪ labour and security etc ▪ Replanting activities at PR24/PR23/PR22 ▪ Replanting activities by Contractors are monitored to ensure compliance against the SD Guthrie Berhad and industry standards.	

		Internal audit by the GSD and RHSE (GSD – Group Sustainability Department / RHSE – Regional Health Safety Environment) scheduled 2x/year for each unit. The exercise is to inspect and monitor compliance on MSPO/RSPO standard requirement. Results from assessment of which are tabled and discussed during the Management Review. The mechanisms as established have been implemented. This is verified via the records maintained in all units daily, monthly and annually. Estates are monitored to ensure compliance against the SOP standard and factors relating to ESH. A Minor NC has been raised against this indicator as details below: <u>Location: Flemington Palm Oil Mill</u> Under Clause 4.3.1 (Audit Findings Closure) of Section 4.3 (Post-Audit Activities) of the Internal Audit Procedure (Version Number 4, Effective Date April 2024), it is stated that the Operating Unit (OU) must respond with the root cause, correction, and corrective action within 7 days of receiving the internal audit report. The evidence must be submitted via the SCOTS or email within the agreed time frame. However, based on the Sustainability Certification Online Tracking System (SCOTS) record, there is still one finding issued during the recent internal audit that remains open until the external audit is conducted. Details of the Non-Conformance Report (NCR) are as follows: • Issue ID No.: 20240001510 • Operating Unit: M174 – KKS Flemington • Audit Date: 21-May-2024 • Description of NCR/Objective Evidence: Deliveries of RSPO certified PK and CPO are not balanced in real-time. • Due date for root cause/corrective action plan: 31/05/2024	

		• Due date for evidence submission: 21/06/2024 • NCR status: Open	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor Compliance -	The implementation of SOP is monitored on a daily basis by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. The estates among others maintained the following records. • work program / Field cost books • bin cards, Harvesting Intervals, • Monthly Estate Report and Account, • Monthly Operations, monthly rainfall, • pest and diseases monthly return, • agrochemical monthly consumption • harvesting details i.e. daily inspection report - yield improvement program, • summary of machinery running hours • harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvesters. • Monthly FFB production, etc. Similarly for the mill the monitoring records maintained among others were related to; • monitoring of effluent / black smoke • Processing & produce parameters • Dispatches / scheduled wastes etc. • monitoring consistent implementation of procedures through internal audit. • daily shift report for the process performance.	Complied

		• There was a flow chart showing method for monitoring compliance of requirements including legal requirements. • Internal audits are performed once a year minimum. Activities performed by contractors are being monitored via the following among others • to obtain work permit for confined spaces or work at height in the Mill • evidence of competency for specialized work/job • The mill supervisors and engineers will be onsite to monitor the work. • The estates monitor to ensure that no contractors bring along their family members to work in the field. • The estates ensure that the contractors are providing PPE, suitable working equipment and machinery. Records of follow up action, if any, are retained where necessary. Monitoring was done through RSPO/MSPO internal audits by GSD / RHSE team, safety and health meeting and routine inspection (workplace inspection) by Assistant Managers, staff and Hospital Assistant. In addition, PMU (Performance Monitoring Unit) team from Head Office conducts quarterly performance monitoring visits. The following checks were sighted and verified: • Sg Samak Estate – Visit dated 04/07/2024 • Bagan Datoh Estate - Visit on 04/07/2024 • Flemington Estate – Visit dated 05/07/2024 • Sabak Bernam Estate - Visit on 05/07/2024	

		Agronomists from SDB Research Centre monitor rainfall, yield, palms nutritional status, field observations and agronomic matters. Agronomist reports sighted were: • Sg Samak Estate on 23/05/2024 • Sabak Bernam Estate dated 23/01/2024 • Flemington Estate on 03/05/2024 • Bagan Datoh Estate on 26/03/2024 During the audit, random interviews with the estate workers revealed that they understood the requirements stated in the SOP. For example, it was observed that harvesting standards and pesticides usage had been properly understood by the estate harvesters and sprayers respectively.	
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 -	There was no new planting in all the estates visited. This is verified through the following document/facts. a) Hectare statement compared to the previous year. b) Interviews with the management c) Field visits and verification. SOU 04 has a separate Social Impact Assessment (SIA) and Environmental Impact Assessment reports. It mentioned the objectives, category, action, frequency, person in charge and monitoring period. Among others as summarised below: a) To ensure compliance to SOP and legal requirement regarding social (appointment of person in charge/committee to handle social matters, communication on policies/SOP on social to relevant stakeholders, monitoring of pay and agreement of workers and contractor's workers	Complied

and to maintain housing and facilities provided to workers). based on inputs received from external stakeholders during stakeholder meetings, union meetings, JCC meetings, and Gender Committee

b) To contribute to local communities' development based on inputs received from external stakeholders during stakeholder meetings, union meetings, JCC meetings, and Gender Committee meetings.

The aspect and impact analysis for all the mill/estate operations are documented and revised annually recent being Jan 2024. In the comprehensive report, the study of aspect and impact are aimed to;

a) Plan to avoid negative impact and to promote positive impacts.
b) Reduction disposal of waste taking into consideration of social responsibilities.
c) Plan to reduce pollution and release of GHG
d) Development and implementations.

The aspect and impact covered the following activities/operations among others:

Estate – Activities		Estate – Activities
Poisoning of VOPs/ woodies		Vehicle maintenance by contractors
Circle spraying		EFB application
Management of empty containers		Fertilizer storage /application
Rat baiting		Grass slashing
Diesel Reception		Chemical's storage

Triple rinsing		Grading of FFB
Flemington Mill - Activities		Flemington Mill - Activities
Effluent treatment		EFB storage
Engine room operations		Laboratory
Boiler operations		Workshop operations
CPO storage		Sterilization
Diesel Reception/storage		Chemical's storage
Triple rinsing		Scheduled wastes storage

There is no new planting nor expending the existing ones conducted by each operating unit under SOU 4 Flemington as of the date of the audit.

However, SOU 4 Flemington has conducted a Social Impact Assessment (SIA) which is the report is made available to the audit team during the audit. The audit team observed that the assessment covers the whole Certification Unit covering the Flemington POM, Flemington Estate, Bagan Datoh Estate, Sungai Samak Estate and Sabak Bernam Estate whereby the assessment has been conducted on 27/06/2016 to 01/07/2016 by Group Sustainability Department. The findings of the assessment have been classified into 5 different category which are good practices/findings, issues, complaints suggestion and other finding by stakeholders. Further verification also indicates that the assessment has focuses several key areas as follows (mention in attachment 1 of the SIA report):

- Housing/living condition
- Health facilities

		• Environment impact (air/water quality) • Health condition due to work/task • Education (creche) • Entertainment facilities (playground, hall, etc.) • Working environment/condition (salary, etc.) • Relationship with management • PPE distribution • Training/information sharing • Annual event/celebration • Welfare (goods, donation) • Co-existence with migrant workers • Complaint/grievance procedure (complaint channel, etc.) • Union (annual meeting, efficiency) • Transportation (to school, nearby stores, emergency) • Harassment Following to the key areas assessed, the audit team observed that several issues has been identified, example are as follows: <u>Flemington POM</u> 1) Request for management to organize annual social activity. 2) To control movement of visitors in the housing complex. Concern is in the safety of their family and belonging. <u>Sungai Samak Estate</u> 1) 50% of workers requested management to extend the duration of water supply, especially during festive season.	

		2) Gender committee is advised to organize awareness or campaign on Gender Policy, OSH matters, reproductive rights, business related talk etc., for ladies in plantation. <u>Bagan Datoh Estate</u> 1) Request the estate management to organize annual social activity. 2) To strengthen relationship between estate management and village through continuous engagements. <u>Sabak Bernam Estate</u> 1) Workers request the management to take action on cattle roaming around field area. 2) To strengthen relationship between estate management and village through continuous engagements. <u>Flemington Estate</u> 1) To control movement of visitors in the housing complex. Concern is in the safety of their family and belonging. 2) Request for management to organize annual social activity. In addition, there is a new method by applying drone spraying for nursery operation at Sungai Samak Estate. Social Impact Assessment report entitled 'Addendum Social Impact Assessment (SIA) on Nursery Drone Activity', dated 18/05/2024 was conducted internally by estate management team with objectives to brief workers on the drone activity and its potential impacts to workers, to identify any concerns from workers regarding to drone activity and to develop management plan in order to address the concerns from workers. Stakeholders involve were available in section 4.2 Methodology of the assessment report. Recommendation and finding were mentioned in the section 5.0 of the assessment report. Among of information gathered in the assessment are workers are understood the briefing done by management, no issues or concerns raised during the assessment.	

		Management plan has been established by each operating units and has been verified by the audit team. There is evidence that the management plan has been developed in participatory ways with the stakeholders. This has been verified during stakeholder consultation conducted with several stakeholder during the audit. Despite the above, there are good practices identified during the assessment that has been highlighted by the stakeholders, for example: • Relationship between workers from different nationalities, and between workers and management is good. Foreign workers are able to adapt with local community, and acceptance of local community towards them has created a harmonious living and working environment. • Management emphasizes strongly on safety and health. Workers and staff show that they understood and accepted safety and health culture at workplace. • Payment procedures to suppliers and contractors are in place. Positive feedback is received from them regarding this matter. • Infrastructure and amenities wise, management has efforts to improve the overall living condition for workers. Maintenance of housing complex is done in timely manner. List of stakeholders met and interview during the assessment is made available in the report covering stakeholders' groups i.e., local workers, foreign workers, contractors, relevant government agencies and local communities residing within the vicinity of the Certification Unit.	
3.4.2	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. - Minor Compliance -	The Social/Environmental Action Plan 2024 are available for each unit were available having information i.e. issues, management plan, PIC and time frame. The inputs are gathered from the meeting minutes a) Gender Committee, NUPW, b) Safety Meeting,	Complied

c) Complaint & Request from internal & external stakeholders
d) and muster briefing).
e) Stakeholder's meeting

OU	Review Date	Updates
Sg Samak Estate	09/02/2024	No changes
S Bernam Estate	05/01/2024	No changes
Flemington Estate	20/06/2024	WTP /Tadika Activities Removed
		Trunk injection operation added
		Mechanised spraying ST101/SES/ Airblast added
B Datoh Estate	03/06/2024	ETP Operations removed
		Clinical medicine issuance/disposal added
Flemington POM	10/01/2024	No changes

Reflecting to the indicator 3.4.1, SOU 4 Flemington has conducted a Social Impact Assessment (SIA) and the assessment covers the whole Certification Unit covering the Flemington POM, Flemington Estate, Bagan Datoh Estate, Sungai Samak Estate and Sabak Bernam Estate whereby the assessment has been conducted on 27/06/2016 to 01/07/2016 by Group Sustainability Department. Among the methods used in the assessment were interviews with stakeholders, site observations and documentation reviews. The assessment had covered the affected stakeholders such as contractors, government authorities, local communities, and workers. Issues raised by

		the stakeholders were incorporated into a management plan. Social profile such as social background of employees, background of local community, education, safety & health, living condition, infrastructure and amenities and stakeholder engagement were taken into consideration in the assessment. For existing operation, the social impact management plans were developed and updated from time to time by each visited operating units. The updating of the management plan was based feedback and issues collected during various of meeting such as stakeholder meeting, social dialogue session, OSH meeting, trade union meeting, and complaint book. Management Plan on Social Impact Assessment for year 2024 has been developed by each operating unit which consists of areas of concerns/key findings, action plan, status, person in charge and completion date.	
3.4.3	**(C)** The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. - Critical (Major) compliance -	The Environmental and Social Improvement Plan 2024 had been established available for each unit were available having information i.e. issues, management plan, PIC and time frame. The input is gathered from the meeting minutes a) Gender Committee, JCC Meeting b) Safety Meeting, EPMC c) Complaint & Request from internal & external stakeholders d) and muster briefing). The activities involved discussion with the estate/mill management, sighting the documentation, observation on sites and surrounding, and interview with stakeholders adjacent to the conversion areas. The assessment covered the aspect of boundary control, water resources (if any), protection of river (if any), soil erosion and sedimentation of silt, planning of replanting program, protection of sensitive area, waste (oil, toxic soil and biomass) and air quality control. Feedback was obtained through dialogue / meeting with stakeholders on respective dates as shown in 3.4.2 above.	Complied

		Management plan was review and updated regularly in a participatory way based on feedback and issues collected during various of meeting such as stakeholder meeting, social dialogue session, OSH meeting, trade union meeting, and complaint book. Management Plan on Social Impact Assessment for year 2024 has been developed by each operating unit which consists of areas of concerns/key findings, action plan, status, person in charge and completion date. Verification during the audit found that there is evidence that all issues that has been highlighted in the social impact assessment and management plan that has been established has been implemented based on document review. It has been further confirmed through interview with sampled stakeholders that there are no repeating same issues for issues that has been highlighted in the assessment.	
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. - Minor Compliance -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has documented its employment procedures in two key documents, Migrant Worker Responsible Recruitment Procedure, dated August 2024 and Guideline on the Recruitment of Local Workers, dated 07/12/2020. The purpose of this documents is to explain recruitment processes for both local and foreign workers including pre and post recruitment. Among other aspects, the procedure has outlined the selection, hiring, promotion, retirement, and termination of workers. As specified in the Migrant Worker Responsible Recruitment Procedure, SD Guthrie Berhad conduct selection and recruitment of migrant workers directly in the respective countries of origin. The recruitment of foreign workers will be carried out by the Workforce Management Unit (WMU) and HR department. WMU is responsible for conducting a briefing to potential workers on the job and provide the following information to the potential candidates during interview session: - Job requirements	Complied

		- Terms and condition of the work (e.g., wages, work hours, leave, benefit, safety, and health) - Policy - Grievance channels available After the interview, workers will also be questioned about whether they have encountered any unethical practice, deceptive processes, or intimidation from any party involved. Section 3.2 of the procedure also mentions that where there is a requirement to use the services of recruitment agents (vendor) in the origin country, company shall enter into partnership agreements to ensure the process recruitment managed by recruitment agents is transparent and follow the rules and standard required by the company. Other part mentions in the procedure are no charging of recruitment fees, transparent terms and conditions of employment in contracts, no withholding of passports or personal documents and grievance channels. The appendix in the procedure has summarizes the process flow of migrant workers recruitment from start of the recruitment process to the end. While for hiring local workers, section 4 of the Guideline on the Recruitment of Local Workers states that operating unit need to identify vacant positions in operations and request for necessary approvals to recruit new workers. Interested applicants are required to fill out an Application Form. They will be screened and shortlisted for an interview by Assistant Manager at the operating unit. During interview, the Assistant Manager is to brief the applicant the job, tasks, and expectations, in a language that they understand. List of successful applicant will be provided to the Manager for final approval for recruitment. Prior to commencing work, workers will be given an induction briefing and the briefing includes information on: - Employment contract terms and conditions	

		- Company policies - Housing rules - General details on operations	
3.5.2	Employment procedures are implemented, and records are maintained. - Minor Compliance -	Based on interview with sampled workers and relevant stakeholder and documentation review, it was found that employment procedures as mentioned in indicator 3.5.1 were implemented and all the records are adequately maintained. Induction process is mandatory to be carried out by operating units to ensure company's rules and regulations were socialized and acknowledged by the workers. Induction briefing, fill out application form, medical checkup, interview session, briefing on salary, employment terms and conditions, as well as information about grievance channel were conducted as per required in the procedures established. This was confirmed during interview with sampled workers comprising both of foreign workers from different origin countries and local workers. During the audit, stakeholder consultation was conducted with several neighbouring operating unit and local community. It was noted that job vacancies, if any, would be advertised near the locations of the operating units. At the operating units, application forms, interview assessment form, medical check-up report, copy of identification documents and employment contract for newly recruited employees were made available for verification. These are among the pre-requisites outlined in the recruitment procedure.	Complied
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	**(C)** All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -	Each Operating Unit of SOU 24 – Hadapan Palm Oil Mill & Supply Bases is adopting OSH Risk Management Procedure (UM/HSE/SP/01, dated 09/03/2021). The objectives of this procedures are to: (1) To define the requirements for management of safety and health related risks within Upstream Malaysia	Complied

		(2) To ensure that all safety and health risks, inherent or residual, are effectively managed. (3) To set the standards in developing HIRARC in estates and mills (4) To identify all the hazards in the workplace (5) To assess the risks of respective hazards and formulate control measure to mitigate them (6) To set the objective, target, HSE programs and generating safe work procedures (if not available, absent or not adequate) for all work activities from the output of risk activities (7) To create a safe working environment for workers <u>Flemington Palm Oil Mill:</u> Hazard Identification, Risk Assessment and Risk Control (HIRARC): Hazards and risks include all work activities, use of machinery/non-machinery, all staff and employees, contract workers, visitors, people dealing with the project, and people on the SD Guthrie premises. Evident from the HIRARC established that the POM management adequately assessed the HIRARC. Risk assessment (HIRARC) carried out on all operations, where health and safety are an issue, in order to determine the significant hazards and implement control measures. Significant hazards determined and documented include noise exposure, chemicals, accident, fire, fuel spillage, working at heights, working in confined space, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. and "permit to work system" for the mill. Verified that additional HIRARC reviews also made by the Safety & Health team upon occurrence of incidences or accidents. The latest review was done on 03-Jan-2024 for the mill. Sample for list register for HIRARC had been	

		verified for activity at loading ramp, sterilizer, oil room, boiler, workshop, store area, etc. Chemical Health Risk Assessment (CHRA) was conducted by HQ/09/ASS/00/124 on 02/07/2020. Referred to report (Ref. No. HQ/09/ASS/00/124-2020/0026b) dated 18/09/2023 stated that 8 work units were assessed for the assessment i.e., Laboratory, Boiler, Water Treatment Plant, Effluent Treatment Plant, Kernel Plant, Scheduled Wastes Store, Workshop, and Chemical Store. From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. Noise Risk Assessment (NRA) was conducted by HQ/18/PEB/00/00021 from 24 to 25 May 2023. Referred to the assessment report (Ref. No. HQ/LPROYKPEB/21/00314) dated 09/11/2020 stated that the results of the area noise measurement shows that Ramp, Sterilizer, Threshing, Pressing, Oil Room, Nut Plant & Kernel Plant, Boiler Room & Engine Room, Laboratory, and Workshop area were exceeded at or above excessive Noise Level 82 dB(A). From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. <u>Sungai Samak Estate:</u> Hazard Identification, Risk Assessment and Risk Control (HIRARC): Hazards and risks include all work activities, use of machinery/non-machinery, all staff and employees, contract workers, visitors, people dealing with the project, and people on the SD Guthrie premises. Risk assessment (HIRARC) carried out on all operations, where health and safety are an issue, in order to determine the significant hazards and implement control measures. Significant hazards determined and documented include noise exposure, pesticides/ chemicals, accident, fire, fuel spillage, working at heights, working in confined space, hot work, lightning,	

		electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. Evident from the HIRARC established that the estate management adequately assessed the HIRARC. Verified that additional HIRARC reviews also made by the Safety & Health team upon occurrence of incidences or accidents. The latest review was done in Jun-2024. Sample for list register for HIRARC had been verified for activity at workshop, store area, land irrigation, P&D, pruning, spraying, tractor driving, buffer zone, harvesting. Chemical Health Risk Assessment (CHRA) was conducted by HQ/09/ASS/00/124 on 25/06/2020. Referred to the CHRA Report, 12 work units were assessed for the assessment i.e., Chemical Mixer, Sprayer, Turbo Mizer Operator, Trunk Injection Gang, Manuring Operator, Rat Bait Applicator, Nursery, Fogger, Water Treatment Plant Operator, Foreman, Scheduled Wastes Operator, and Storekeeper. From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. Noise Risk Assessment (NRA) was conducted by HQ/18/PEB/00/00021 on 08/07/2020. NRA Report stated that the results of the area noise measurement shows that Estate Operation (Tractors), Estate Maintenance (Sievers), and Estate Workshop (Tooling) were exceeded at or above excessive Noise Level 82 dB(A). From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. <u>Bagan Datoh Estate:</u> Hazard Identification, Risk Assessment and Risk Control (HIRARC): Hazards and risks include all work activities, use of machinery/non-machinery, all staff	

		and employees, contract workers, visitors, people dealing with the project, and people on the SD Guthrie premises. Risk assessment (HIRARC) carried out on all operations, where health and safety are an issue, in order to determine the significant hazards and implement control measures. Significant hazards determined and documented include noise exposure, pesticides/ chemicals, accident, fire, fuel spillage, working at heights, FFB harvesting, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. Evident from the HIRARC established that the estate management adequately assessed the HIRARC. Verified that additional HIRARC reviews also made by the Safety & Health team upon occurrence of incidences or accidents. The latest review was done in Jan-2024. Sample for list register for HIRARC had been verified for activity at workshop, store area, land irrigation, P&D, pruning, spraying, tractor driving, buffer zone, harvesting. Chemical Health Risk Assessment (CHRA) was conducted by HQ/09/ASS/00/124 on 17/06/2020. Referred to the CHRA Report, 10 work units were assessed for the assessment i.e., Chemical Mixer, Sprayer, Turbo Mizer Operator, Manuring Operator, Rat Bait Applicator, Foreman, Trunk Injection Gang, Fogger, Scheduled Wastes Operator, and Storekeeper. From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. Noise Risk Assessment (NRA) was conducted by HQ/18/PEB/00/00021 on 07/07/2020. NRA Report concluded that the area noise measurement shows that Estate Operation (Tractors), Estate Maintenance (Grasscutter), and Estate Workshop (Tooling) were exceeded at or above excessive Noise Level 82 dB(A). From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management.	

		Sabak Bernam Estate: Hazard Identification, Risk Assessment and Risk Control (HIRARC): Hazards and risks include all work activities, use of machinery/non-machinery, all staff and employees, contract workers, visitors, people dealing with the project, and people on the SD Guthrie premises. Risk assessment (HIRARC) carried out on all operations, where health and safety are an issue, in order to determine the significant hazards and implement control measures. Significant hazards determined and documented include noise exposure, pesticides/ chemicals, accident, fire, fuel spillage, working at heights, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. Evident from the HIRARC established that the estate management adequately assessed the HIRARC. Verified that additional HIRARC reviews also made by the Safety & Health team upon occurrence of incidences or accidents. The latest review was done in Jul-2024. Sample for list register for HIRARC had been verified for activity at workshop, store area, land irrigation, P&D, pruning, spraying, tractor driving, buffer zone, harvesting. Chemical Health Risk Assessment (CHRA) was conducted by HQ/09/ASS/00/124 on 26/06/2020. Referred to CHRA Report, 10 work units were assessed for the assessment i.e., Chemical Mixer, Sprayer, Turbo Mizer Operator, Manuring Operator, Rat Bait Applicator, Foreman, Trunk Injection Gang, Fogger, Scheduled Wastes Operator, and Storekeeper. From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. Noise Risk Assessment (NRA) was conducted by HQ/18/PEB/00/00021 on 08/07/2020. Referred to the assessment report, concluded that the results of the area noise measurement shows that Estate Operation (Tractors), Estate Maintenance (Blower), and Estate Workshop (Tooling) were exceeded	

		at or above excessive Noise Level 82 dB(A). From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. <u>Flemington Estate:</u> Hazard Identification, Risk Assessment and Risk Control (HIRARC): Hazards and risks include all work activities, use of machinery/non-machinery, all staff and employees, contract workers, visitors, people dealing with the project, and people on the SDP premises. Risk assessment (HIRARC) carried out on all operations, where health and safety are an issue, in order to determine the significant hazards and implement control measures. Significant hazards determined and documented include noise exposure, pesticides/ chemicals, accident, fire, fuel spillage, working at heights, hot work, lightning, electrocution, machinery, etc. Control measures include the use of PPE, fire drill training, first aid training, etc. Evident from the HIRARC established that the estate management adequately assessed the HIRARC. Verified that additional HIRARC reviews also made by the Safety & Health team upon occurrence of incidences or accidents. The latest review was done in May-2024. Sample for list register for HIRARC had been verified for activity at workshop, store area, land irrigation, P&D, pruning, spraying, tractor driving, buffer zone, harvesting. Chemical Health Risk Assessment (CHRA) was conducted on 18/06/2020 by HQ/09/ASS/00/124. Referred to the assessment report, 10 work units were assessed for the assessment i.e., Chemical Mixer, Sprayer, Turbo Mizer Operator, Manuring Operator, Rat Bait Applicator, Foreman, Trunk Injection Gang, Fogger, Scheduled Wastes Operator, and Storekeeper. From the site visit, documentation review and interview conducted with sampled workers	

		it is confirmed that the recommendations by the assessor have been implemented accordingly by the management. Noise Risk Assessment (NRA) was conducted by HQ/18/PEB/00/00021 on 07/07/2020. Referred to the assessment report, concluded that the results of the area noise measurement shows that Estate Operation (Tractors), Estate Maintenance (Grass cutter), and Estate Workshop (Tooling) were exceeded at or above excessive Noise Level 82 dB(A). From the site visit, documentation review and interview conducted with sampled workers it is confirmed that the recommendations by the assessor have been implemented accordingly by the management.	
3.6.2	**(C)** The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -	ESH Management Plan 2024 – prepared by respective operating unit Assistant Manager of the UoC and approved by respective operating unit Manager of the UoC. The plan consists of: • OSH Policy (briefing), • Safety & Health Committee (committee member, meeting, workplace inspection, accident review), • legal register (JKKP permit renewal), • Risk management (HIRARC review, training, etc.), • emergency preparedness and Response & Accident (fire extinguisher internal inspection, first aid kit internal inspection, first aider training, investigation team training, LTI Notice Board update, JKKP 8 report, accident statistic update, emergency route, fire equipment, and first aid kit layout update and establishment, fire drill activities), • chemical management (CHRA recommendation implementation, update chemical register, SDS training, medical surveillance for chemical handlers), waste management (SW disposal), • PPE management (distribution and training), and • OSH training.	Complied

To identify and report potential hazards that can be removed or avoided, respective operating unit of the UoC has carry out a workplace inspection. Based on the records review, the latest workplace inspection conducted as below:

Operating Unit	Workplace Inspection Record			
Flemington POM	12/06/2024	15/03/2024	11/12/2023	16/09/2023
Sg. Samak Estate	08/07/2024	15/04/2024	15/01/2024	15/12/2023
Bagan Datoh Estate	28/05/2024	27/02/2024	28/03/2024	28/08/2023
Sabak Bernam Estate	16/07/2024	16/04/2024	16/01/2024	08/11/2023
Flemington Estate	25/06/2024	12/03/2024	19/12/2023	29/09/2023

At Flemington POM, the Local Exhaust Ventilation (LEV) monitoring and Chemical Exposure Monitoring (CEM) has conducted accordingly.

Annual LEV Examination & Testing was conducted to comply with Regulation 17(1)b of the Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulations 2000. conducted by HQ/16/JHII/00/23 on 05/09/ 2023. Referred to the report, it shows that the Laboratory Fume Cupboard performance has complied to ACGIH (American Conference of Governmental Industrial Hygiene) specification. The LEV System is inspected on monthly basis as per recommendation with latest on 18/07/2024.

Chemical Exposure Monitoring (CEM was conducted in compliance with Regulation 26 of the Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulations 2000. Conducted by HQ/19/JHI/00/00039 on 09/01/2024. Parameter monitored were n-Hexane and Manganese. The sampling and laboratory analysis were based on NIOSH Manual Analytical Methods (NMAM) and Occupational Safety and Health Administration Methods (OSHA). Based on the chemical exposure monitoring result (Personal and Area), it shows that the concentration of n-

		Hexane and Manganese monitored onto the selected personnel were complied with the Permissible Exposure Limit (PEL) of 176 mg/m^3 and 0.2 mg/m^3 respectively as specified under the Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulations 2000. An audiometric test was conducted based on the recommendations from the Noise Risk Assessment. At Flemington POM, 32 employees were tested on 20/08/2023 by HQ/17/DOC/00/00042. Out of these 32 employees, 8 exhibited abnormal audiometric results patterns that required further physical examination and diagnostics by an Occupational Health Doctor (OHD). Among these 8 employees, 6 showed standard threshold shift results and needed a retest. All 8 employees were examined by the OHD on 08/11/2023. A review of the records confirmed that all recommendations from the OHD have been implemented accordingly by the POM management. For the estates, no audiometric test was recommended by the assessor of the Noise Risk Assessment. The OSH Policy was observed to be clearly displayed at prominent locations within the mill and estate. Adequate posters, regulations, and newsletters were prominently exhibited on notice boards. During interviews, workers demonstrated a commendable level of awareness regarding occupational safety and health. Programmes aimed at protecting the health and safety of workers were satisfactorily implemented.	
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.			
3.7.1	**(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.	The training programs are systematically documented in the training matrix of the operating units on an annual basis. This matrix serves as a comprehensive reference, containing information about the subjects of training and the scheduled timing for each session. The training topics encompass a broad spectrum, covering subjects related to best practices, Occupational Health and Safety (OHS), environmental considerations, and	Complied

	- Critical (Major) compliance -	social aspects. Additionally, the training matrix is designed to take into account gender-specific needs, ensuring a well-rounded and inclusive approach to employee development and compliance with relevant standards and practices.	
3.7.2	Records of training are maintained. - Minor Compliance -	Training records for each staff and workers, including new employees hired todate in year 2024 on RSPO P&C implementation were available for review. In each training record stated the name of the training, the date of the training, the name of the trainee, the list of employees trained, as well as a summary of the training. Sighted training records as per listed: • COBC, Human Right Charter, Whistleblowing Policy (19/01/2024) • Briefing and Training of Human Right (27/02/2024) • Briefing and Training of HCV (22/07/2024) • ERP, First Aid, & Fire Drill Training (14/06/2024) • Briefing and Training of Grievance Channel (15/01/2024) • Fertilizer Application Training (17/07/2024) • PPE Training (17/07/2024) • Spraying Techniques and Safety Aspects (21/03/2024) • Chemical Management – Risk Management, Program & Compliances (21/05/2024) • Training First Aid (03/05/2024) • Fire Drill (15/05/2024) • Chemical Handling (06/06/2024) • HCV Training (18/07/2024) • Company policies (12/062024) Evaluation of understanding was done, and this was confirmed during on-site interviews with the relevant POM and estates personnel.	Complied

		Overall, records of trainings conducted were properly maintained by each operating unit.	
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 -	Section 14.2 of Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) stated "Mills shall ensure training is provided for relevant personnel carrying out the tasks at each critical control point. Training shall be specific and relevant to the task(s) performed/ critical control points to ensure the personnel is able to demonstrate awareness for the implementation of the relevant standard(s)". Training titled "RSPO Supply Chain Certification Standard (SCCS) – Scope Extension for RSPO Identity Preserved (IP) Mills to include RSPO Mass Balance (MB) Module" was conducted on 13/02/2024 by 2 Executives of Sustainability Compliance from Group Sustainability Department. The training was attended by key personnel on the implementation of supply chain requirement for Flemington POM i.e., Mill Manager, Assistant Managers, QA Supervisor, Office Clerk, and Weighbridge Clerks.	Complied
Criterion 3.8: Supply chain requirement for mills (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	Identity Preserved Module 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. 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.	FFB processed by the Flemington POM are sourced from four primary estates i.e., Flemington Estate, Bagan Datoh Estate, Sungai Samak Estate, and Sabak Bernam Estate. Additionally, from August 2023 to July 2024, the mill received and processed FFBs from Sungai Buloh Estate, Tennamaram Estate, Bukit Talang Estate, Sungai Wangi Estate, and Sogomana Estate. • Sungai Buloh Estate, Tennamaram Estate, and Bukit Talang Estate are certified under the SOU 6 – Tennamaram Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00108, valid until 20/01/2027). • Sungai Wangi Estate and Sogomana Estate are certified under the SOU 5 – Seri Intan Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00109, valid until 27/01/2027).	Complied

		No Outside Crop Producer (OCP), third-party crops, or non-certified FFB were received by the POM. This was verified through stakeholder meetings, transaction records, and site visits at the mill weighbridge. Consequently, the Flemington POM has opted for the Identity Preserved (IP) Module.	
3.8.2	Mass Balance Module 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.	The Flemington Palm Oil Mill (POM) processes Fresh Fruit Bunches (FFB) from four main estates: Flemington Estate, Bagan Datoh Estate, Sungai Samak Estate, and Sabak Bernam Estate. Additionally, it sources from other SD Guthrie-owned plantations that are certified under the RSPO Principles and Criteria (RSPO P&C). Recently, SD Guthrie decided to include the Mass Balance Module in the Scope of Certification. Despite this inclusion, Flemington POM continues to process FFB exclusively from its own estates and other certified SD Guthrie plantations. The mill does not accept or process FFB from Outside Crop Producers (OCPs), such as independent smallholders, collection centers, or other third parties. In line with this approach, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK only after being loaded into trucks for transportation to the refinery, as determined by the Global Trading Marketing (GTM) Department.	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 tonnage produced shall then be recorded in each subsequent annual surveillance report.	The estimated tonnage of Crude Palm Oil (CPO) and Palm Kernel (PK) products that the certified mill could potentially produce is detailed in Section 1 (Table 10) of this public summary report. A review of PalmTrace also confirmed that the management of the Unit of Certification (UoC) has not requested any Extension of Volume for this current license period.	Complied
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	Verification via RSPO PalmTrace confirms that the mill has met all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform. The registration was completed by SD Guthrie's Global	Complied

<table>
<tr>
<td></td>
<td></td>
<td>Trade Marketing (GTM) Department. The mill's registration details in the PalmTrace system are as follows:
<table>
<tr><td>License ID</td><td>CB154039 (Active)</td></tr>
<tr><td>Member Name</td><td>Flemington Oil Mill</td></tr>
<tr><td>Member ID</td><td>RSPO_PO1000000294</td></tr>
<tr><td>RSPO Membership Number</td><td>1-0008-04-000-00
(Sime Darby Plantation Berhad)</td></tr>
<tr><td>Type of Business</td><td>Oil mill</td></tr>
</table>
Based on the RSPO PalmTrace review, confirmed that all transactions are registered in the PalmTrace.</td>
<td></td>
</tr>
<tr>
<td>3.8.5</td>
<td>Documented procedures
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:
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.</td>
<td>a) The Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) has been revised at Section 9.2, 10.8, Appendix 2 for the inclusion of new clauses under Process Monitoring, Product Despatch, and Rules for FFB Diversion as to reflect the inclusion of RSPO IP Mills with RSPO MB Supply Chain as Scope Extension.

b) The retention period for maintaining the traceability records is 3 years as stated in the Section 5.4 in Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024).
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) Section 4.1 of Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) stated "The</td>
<td>Complied</td>
</tr>
</table>

	d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.	Head of Operating Unit shall have the overall responsibility for the implementation of this SOP". Section 4.2 of Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) stated "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 this SOP". Appointment letter dated 01/01/2024 issued to the Assistant Manager of Flemington Palm Oil Mill as Person-In-Charge for Environmental/Quality Management System, which inclusive of the responsible for the implementation of the supply chain requirement for the mill. d) Procedures for receiving and processing certified and non-certified FFBs were addressed at Section 7.0 Receiving FFB at the Mill of the Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024)	
3.8.6	Internal Audit i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill: 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. 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.	SD Guthrie Berhad has established procedure entitled Sustainable Supply Chain and Traceability for Upstream Malaysia (Doc. ID. SDP/GSD/202401/SCCS, Ver. No. 02) dated January 2024. Under Section 18.1 of the procedure, stated that annual internal audit shall be conducted in accordance with Internal Audit Procedure (Doc. ID. SDP/GSD/SCU/IAP, Ver. No. 04) dated April 2024 to determine whether the mill conforms to the Supply Chain Requirement for Mills of RSPO P&C 2018, as well as effectively implements and maintains the standard requirement. Based on records verification, latest internal audit has been conducted on 21/05/2024 by 4 internal auditors from Group Sustainability Department (GSD). 3 non-conformities were raised during internal audit related to the Supply Chain Requirement for Mills of RSPO P&C 2018, as verified in the internal audit report accessed through Sustainability Certification Online Tracking System (SCOTS). Verification on internal audit checklist found that	Complied

		all requirement of Supply Chain Requirement for Mills of RSPO P&C 2018 are covered during the internal audit. In Section 18.2 and 18.3 of the procedure mentioned at the Indicator 5.5.1 above, 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. Result of internal audit are discussed during management review meeting which has been conducted on 10/06/2024 as verified in the management review minutes meeting. Management review will be conducted annually as outlined in Section 20.1 of procedure entitled Sustainable Supply Chain and Traceability for Upstream Malaysia (Doc. ID. SDP/GSD/202401/ SCCS, Ver. No. 02) dated January 2024. Latest Management Review Meeting (MRM) was conducted on 10/06/2024. This latest MRM was chaired by the Mill Manager and attended by key personnel in the implementation of the Supply Chain Requirement for Mills of RSPO P&C 2018 at the mill i.e., Assistant Manager, General Supervisor, Chief Clerk, Process Supervisor, Process Chargehand, Store Clerk, Auxiliary Policeman, Lab Supervisor, and Protégé. Referred to the minutes of management review meeting, the following topic has been discussed: i) Internal & external audit findings ii) Customer feedback iii) Process performance and product conformity iv) Status of corrections and corrective action v) Follow-up actions from previous management view vi) Changes that could affect the RSPO system vii) Recommendation for improvement viii) Complaints and grievances	

		Based on the documentation review and interviews with key personnel of the Unit of Certification (UoC) and Palm Oil Mill (POM), it has been verified that the Internal Audit and Management Review Meetings are effectively implemented at the Flemington POM.	
3.8.7	Purchasing and Goods In i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.	FFB Receive Summary Report By Supplier for the period of Aug-2023 until Jul-2024, confirmed that the FFB processed by Flemington POM are from four primary estates i.e., Flemington Estate, Bagan Datoh Estate, Sungai Samak Estate, and Sabak Bernam Estate. During audit conducted, evident the samples as below: • Sabak Bernam Estate; The loading or shipment / delivery date (31/07/2024); The date on which the documents were issued (31/07/2024); RSPO certificate number (RSPO 590802); Any related transport documentation (W/B Ticket No. 332311, C/N No. 078953); A unique identification number (Net Weight 11,420 kg). • Bagan Datoh Estate; The loading or shipment / delivery date (31/07/2024); The date on which the documents were issued (31/07/2024); RSPO certificate number (RSPO 590802); Any related transport documentation (W/B Ticket No. 332309, C/N No. 108679); A unique identification number (Net Weight 8,380 kg). • Flemington Estate; The loading or shipment / delivery date (31/07/2024); The date on which the documents were issued (31/07/2024); RSPO certificate number (RSPO 590802); Any related transport documentation (W/B Ticket No. 332305, C/N No. 88891); A unique identification number (Net Weight 9,720 kg). • Sg Samak Estate; The loading or shipment / delivery date (31/07/2024); The date on which the documents were issued (31/07/2024); RSPO certificate number (RSPO 590802); Any related transport documentation (W/B Ticket No. 332249, C/N No. 54304); A unique identification number (Net Weight 10,540 kg).	Complied

		Additionally, from August 2023 to July 2024, the mill also received and processed FFBs from Sungai Buloh Estate, Tennamaram Estate, Bukit Talang Estate, Sungai Wangi Estate, and Sogomana Estate. • Sungai Buloh Estate, Tennamaram Estate, and Bukit Talang Estate are certified under the SOU 6 – Tennamaram Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00108, valid until 20/01/2027). • Sungai Wangi Estate and Sogomana Estate are certified under the SOU 5 – Seri Intan Palm Oil Mill Unit of Certification (RSPO Certificate No. RSPO-PC 00109, valid until 27/01/2027). During audit conducted, evident the samples as below: • Ldg Sungei Buloh (Div Selangor River); The loading or shipment / delivery date (06/05/2024); The date on which the documents were issued (06/05/2024); RSPO certificate number (RSPO-PC00108); Any related transport documentation (W/B Ticket No. 47002, C/N No. 162042); A unique identification number (Net Weight 39,070 kg). • Tennamaram Estate; The loading or shipment / delivery date (18/02/2024); The date on which the documents were issued (18/02/2024); RSPO certificate number (RSPO-PC00108); Any related transport documentation (W/B Ticket No. 322638, C/N No. 300256); A unique identification number (Net Weight 36,860 kg). • Bkt Talang Estate (Kampung Baru Div); The loading or shipment / delivery date (09/02/2024); The date on which the documents were issued (09/02/2024); RSPO certificate number (RSPO-PC00108); Any related transport documentation (W/B Ticket No. 322191, C/N No. 18678); A unique identification number (Net Weight 35,230 kg). • Sogomana Estate (Sogomana Div); The loading or shipment / delivery date (22/07/2024); The date on which the documents were issued (22/07/2024); RSPO certificate number (RSPO-PC00109); Any related	

		transport documentation (W/B Ticket No. 321599, C/N No. 21602); A unique identification number (Net Weight 9,710 kg). • Sungei Wangi Estate (Bilham Div); The loading or shipment / delivery date (22/07/2024); The date on which the documents were issued (22/07/2024); RSPO certificate number (RSPO-PC00109); Any related transport documentation (W/B Ticket No. 331613, C/N No. 23252); A unique identification number (Net Weight 10,700 kg). The Weighbridge Reception serves as a pivotal checkpoint for verifying all incoming Fresh Fruit Bunches (FFB) into the mill. Upon arrival, all suppliers of FFB provide FFB Chits/Delivery Order to the Weighbridge Reception, where thorough document verification is conducted to ensure inclusion of all required information prior to FFB acceptance. It is noteworthy that all FFB received by the Flemington Palm Oil Mill (POM) originate from RSPO certified sources. During interviews with the weighbridge operator, it was confirmed that she possesses a comprehensive understanding of the document verification process and proficiently documents the sources and tonnage of the received FFB. This critical process is overseen by the Mill Manager, ensuring accountability and adherence to established procedures. The current audit confirms that there is no projected overproduction of certified tonnage, as verified from the Mass Balance Book review. Additionally, a review of PalmTrace shows no Extension of Volume recorded. Consequently, the oil mill has not initiated any communication related to this with the Certification Body (CB). Mechanism for handling non-conforming FFB and/or documents are detailed out at Section 11.0. of the Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024).	

3.8.8	Sales and Goods Out 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 example, delivery notes, shipping documents and specification documentation): 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.	Flemington POM have ensured that the required information for RSPO Certified Products were available in the related documents. Sample of documents for the sale of RSPO Certified CPO and PK were verified to include all required information. Evidence as below: <u>CSPO</u> a) The name and address of the buyer: Sxxxxx, Pxxxxxxxxx Kxxxx, Sxxxxxxx, Mxxxxxxx b) The name and address of the seller: KKS Flemington, Teluk Intan, Perak, Malaysia c) The loading or shipment / delivery date: 29/06/2024 d) The date on which the documents were issued: 29/06/2024 e) RSPO certificate number: RSPO 590802 f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): CPO – RSPO IP g) The quantity of the products delivered: 39,220 KG h) Any related transport documentation: W/B Ticket (No. 023112); Collection Order (No. 00422); Previous Load Declaration Form i) A unique identification number: PalmTrace (Transaction ID No. TR-54de553b-2b68, dated 10-07-2024) <u>CSPK</u> a) The name and address of the buyer: Sxxxx KCP, Pxxxx Cxxxx, Sxxxxxxx, Mxxxxxxx b) The name and address of the seller: KKS Flemington, Teluk Intan, Perak, Malaysia c) The loading or shipment / delivery date: 27/06/2024	Complied

		d) The date on which the documents were issued: 27/06/2024 e) RSPO certificate number: RSPO 590802 f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): PK – RSPO IP g) The quantity of the products delivered: 28,480 KG h) Any related transport documentation: W/B Ticket (No. 023105); Collection Order (No. 067874); Previous Load Declaration Form i) A unique identification number: PalmTrace (Transaction ID No. TR-0b96a2c7-eacb, dated 04-07-2024) Based on the review of MB Sheet and RSPO PalmTrace, it is confirmed that there is no CSPO/MB and CSPK/MB was sold or registered for period of August 2023 – July 2024.	
3.8.9	Outsourcing Activities 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: 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 signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has	Flemington POM is adopting the Standard Operating Procedure related Outsourcing Activities as refer to Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) Section 13.0. Stated in the SOP, CPO mill cannot outsource processing activities like refining or crushing. Outsourcing activities for Flemington POM was for CPO and PK transportation. The mill trades CSPO and CSPK with its buyers among refineries and/or oleo-chemical plants. Based on agreements, transporter has no ownership of transported products and owned by buyer.	Non-compliance

	access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 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.	The contract agreements specified that all transporters are required to fulfil and comply with applicable legal requirements. Refer Section 8.0 Obligation, Undertakings and Covenants of The Transporter. Based on the documentation review, it is evident that the mill has engaged Sxx Mxxx for PK transportation activities. According to the contract agreement (Ref. No. T/H_SDPB/0721/001, dated 26/07/2021), the contract period for these services is three (3) years, commencing on 01/04/2021 and expiring on 31/03/2024 (the "Term"). The contract further states that the company may renew the PK transporter appointment for an additional period of two (2) years (the "Extended Term") by providing written notice of such renewal at least thirty (30) days before the expiry of the Term. The Accounts & Admin Officer (AAO) of Flemington Oil Mill communicated with the Group Procurement Logistics on 21/05/2024, 23/05/2024, and 29/05/2024 via email to follow up on the status of the expired contract agreement. On 29/05/2024, the Procurement SDO responded, stating that the team is currently working on the Letter of Extension for this contract. On 23/07/2024, the AAO of Flemington Oil Mill emailed the Group Procurement Logistics and Procurement SDO again to follow up on the Letter of Extension. The absence of a written notice to renew the contract for the additional two (2) years (the "Extended Term")—which should have been served at least thirty (30) days before the expiry of the Term—contradicts the terms of the signed contract agreement between the parties. Therefore, a Major NC has been raised against this indicator.	
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.	Details of contractors are available in the list of contractors. There are no changes on the list of contractors when comparing from previous audit result.	Complied

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.	The list of contractors is updated from time to time by the mill. The information of any newly appointed contractor is shared with BSI through pre-audit information request prior to the audit. The information is provided to the assessment team. There are no changes on the list of contractors when comparing from previous audit result.	Complied
3.8.12	Record keeping 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. 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. 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. iv) For Mass Balance Module, the mill: 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. 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. 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.	The Flemington Palm Oil Mill diligently maintains all records in compliance with the RSPO Supply Chain Certification System (SCCS) requirements. Various records including mass balance records, training records, despatch documents, and internal audit reports were readily available for verification. The retention period for maintaining the traceability records is 3 years as stated in the Section 5.4 of the Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024). 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. Real-time recording and balancing of all receipts of RSPO certified Fresh Fruit Bunches (FFB) and deliveries of RSPO certified Crude Palm Oil (CPO) and Palm Kernel (PK) were observed. This was evident through the "KKS Flemington Mass Balance Sheet August 2023 – July 2024 (updated in August 2024)" Excel sheet. Verification of the data against mill monthly production records, dispatch records, and PalmTrace records confirmed consistency and accuracy. For the outgoing CSPO/MB & CSPK/MB recording purposes, the management will incorporate the record in the existing "KKS Flemington Mass Balance Sheet August 2023 – July 2024 (updated in August 2024)" excel sheet. Based on the review, by using mock data, it is confirmed that the record is capable to meet the purposes.	Complied

<table>
<tr><td></td><td></td><td>However, the implementation of the Supply Chain Requirements for Mills outlined in the RSPO Principles and Criteria 2018 remains unchanged for the Flemington Palm Oil Mill. This is related to the incoming FFBs, outgoing CPO and PK, maintenance of RSPO PalmTrace records, and documentation upkeep, among others.</td><td></td></tr>
<tr><td>3.8.13</td><td>Extraction Rate
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.</td><td>The extraction rate for mill is calculated in daily production detail report. Conversion factor of CPO and PK production is depending on the actual OER and KER.</td><td>Complied</td></tr>
<tr><td>3.8.14</td><td>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</td><td>Conversion factor of CPO and PK production is depending on the actual OER and KER. The OER and KER is calculated on a daily basis and recorded in the monthly production report. As per Daily Production Summary Report dated 09/08/2024:
<table>
<tr><td></td><td>Today</td><td>Mth – Todate</td><td>Year – Todate</td></tr>
<tr><td>OER (%)</td><td>19.39</td><td>20.08</td><td>19.71</td></tr>
<tr><td>KER (%)</td><td>4.82</td><td>4.88</td><td>4.35</td></tr>
</table></td><td>Complied</td></tr>
<tr><td>3.8.15</td><td>Processing
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.</td><td>The Flemington Palm Oil Mill (POM) processes Fresh Fruit Bunches (FFB) from four main estates: Flemington Estate, Bagan Datoh Estate, Sungai Samak Estate, and Sabak Bernam Estate. Additionally, it sources from other SD Guthrie-owned plantations that are certified under the RSPO Principles and Criteria (RSPO P&C). Recently, SD Guthrie decided to include the Mass Balance Module in the Scope of Certification.
Despite this inclusion, Flemington POM continues to process FFB exclusively from its own estates and other certified SD Guthrie plantations. The mill does</td><td>Complied</td></tr>
</table>

		not accept or process FFB from Outside Crop Producers (OCPs), such as independent smallholders, collection centers, or other third parties. In line with this approach, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK only after being loaded into trucks for transportation to the refinery, as determined by the Global Trading Marketing (GTM) Department.	
3.8.16	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. 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.	The Shipping Announcements on the RSPO IT platform were carried out by SD Guthrie's Global Trade Marketing (GTM) Department when RSPO certified products were sold as certified to refineries, crushers, and traders. Based on the RSPO PalmTrace review, it is confirmed that the announcements were made within three months of dispatch, as evidenced by the following samples: • Transaction ID: TR-d84ba41e-566c ▪ Shipping/BL Date: 25-06-2024 ▪ Creation Date: 04-07-2024 ▪ Confirmation Date: 05-07-2024 • Transaction ID: TR-be7bb8aa-6652 ▪ Shipping/BL Date: 29-06-2024 ▪ Creation Date: 04-07-2024 ▪ Confirmation Date: 06-07-2024 • Transaction ID: TR-0b96a2c7-eacb ▪ Shipping/BL Date: 27-06-2024 ▪ Creation Date: 04-07-2024 ▪ Confirmation Date: 06-07-2024 • Transaction ID: TR-f3b97f78-446f ▪ Shipping/BL Date: 04-03-2024 ▪ Creation Date: 23-04-2024 ▪ Confirmation Date: 07-05-2024 • Transaction ID: TR-1dd2b208-272b	Complied

		▪ Shipping/BL Date: 21-03-2024 ▪ Creation Date: 22-04-2024 ▪ Confirmation Date: 30-04-2024 During the previous license period, two removal transactions were completed by SD Guthrie's Global Trade Marketing (GTM) Department, as detailed below: • Transaction ID: ST-TR-8e7fe96a-3dd3 ▪ Creation Date: 29/10/2023 ▪ Product: CSPO ▪ Volume: 521.83 MT For the current license period, the removal transaction will be conducted at the end of the license period.	
3.8.17	Claims 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.	In accordance with the Section 12.1 of Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) stated "Any claims regarding the use of or support of certified oil palm products shall comply with the rules of respective certification scheme (e.g., RSPO, MSPO). For RSPO, refer to the latest RSPO Rules on Market Communication and Claims"., it is confirmed that no evidence has been found to date of any incorrect or inappropriate claims made at this specific unit. It has been verified that the relevant outgoing paperwork correctly indicates the necessary information on product claims, including the applicable Supply Chain model and certificate number. Additionally, during the audit, it was confirmed that the mill does not utilize the RSPO corporate logo or trademark logo, ensuring compliance with the guidelines regarding their use.	Complied
General corporate communications			

4.1	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.	The SD Guthrie has highlighted its RSPO membership and its commitment to the objectives and principles of RSPO via Sime Darby Plantation's (SDP) 2023 Sustainability Report, which can be access through: https://www.sdguthrie.com/wp-content/uploads/2024/05/Sime-Darby-Plantation-Sustainability-Report-2023-1.pdf	Complied
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	SD Guthrie has expressed its support for the work of the RSPO and detailed its history with the organization in Sime Darby Plantation's (SDP) 2023 Sustainability Report. The report can be accessed at: https://www.sdguthrie.com/wp-content/uploads/2024/05/Sime-Darby-Plantation-Sustainability-Report-2023-1.pdf Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, in the corporate communications, no usage of RSPO Trademark License.	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.	Based on the desktop studies, site visit and documentation review, it is confirmed that there is no usage of the RSPO corporate logo.	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.	Based on the desktop studies and documentation review, it is confirmed that there is no statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include:	Evident from the Sime Darby Plantation's (SDP) 2023 Sustainability Report that the management has made statements that highlight their RSPO certification status and product-related claims in their corporate	Complied

	• "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."	communication tools which complied with the requirement of RSPO Market Communication and Claims 2020. The report can be accessed at: https://www.sdguthrie.com/wp-content/uploads/2024/05/Sime-Darby-Plantation-Sustainability-Report-2023-1.pdf	
4.6	RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following: 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. B. Claim statements are limited to the following examples: i) "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)." ii) X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO)	As indicated on the RSPO website (https://rspo.org/members/1-0008-04-000-00/), SD Guthrie Berhad has been an RSPO member since 07 September 2004, holding RSPO Membership No. 1-0008-04-000-00. Therefore, this specific indicator is deemed Not Applicable for this UoC.	Not Applicable

	supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim. 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".		
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.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SDP) 2023 Sustainability Report. The report can be accessed at: https://www.sdguthrie.com/wp-content/uploads/2024/05/Sime-Darby-Plantation-Sustainability-Report-2023-1.pdf	Complied
5.1.2	Product-specific communications are voluntary.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the Product-specific communications are made voluntary by the management.	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.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025	Complied

		However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label. Consequently, further assessment of this requirement cannot be conducted.	
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.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that there is no usage of any other trademark or label by the management.	Complied
5.1.5	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: • 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.	The Flemington Palm Oil Mill processes Fresh Fruit Bunches (FFB) to produce Crude Palm Oil (CPO) and Palm Kernel (PK). It does not operate as a retailer, trader, or distributor. Therefore, this indicator 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 the rules contained within this document	The Flemington Palm Oil Mill processes Fresh Fruit Bunches (FFB) to produce Crude Palm Oil (CPO) and Palm Kernel (PK). It does not operate as a retailer, trader, or distributor. Therefore, this indicator is not applicable.	Not Applicable

	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.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SDP) 2023 Sustainability Report. The report can be accessed at: https://www.sdguthrie.com/wp-content/uploads/2024/05/Sime-Darby-Plantation-Sustainability-Report-2023-1.pdf	Complied
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.	Flemington POM have ensured that the required information for RSPO Certified Products were available in the related documents. Sample of documents for the sale of RSPO Certified CPO and PK were verified to include all required information. Evidence as below: CSPO a) The name and address of the buyer: Sxxxxx, Pxxxxxxxxx Kxxxx, Sxxxxxxx, Mxxxxxxx b) The name and address of the seller: KKS Flemington, Teluk Intan, Perak, Malaysia c) The loading or shipment / delivery date: 29/06/2024 d) The date on which the documents were issued: 29/06/2024 e) RSPO certificate number: RSPO 590802 f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): CPO – RSPO IP g) The quantity of the products delivered: 39,220 KG	Complied

		h) Any related transport documentation: W/B Ticket (No. 023112); Collection Order (No. 00422); Previous Load Declaration Form i) A unique identification number: PalmTrace (Transaction ID No. TR-54de553b-2b68, dated 10-07-2024) <u>CSPK</u> a) The name and address of the buyer: Sxxxx KCP, Pxxxx Cxxxx, Sxxxxxxx, Mxxxxxxx b) The name and address of the seller: KKS Flemington, Teluk Intan, Perak, Malaysia c) The loading or shipment / delivery date: 27/06/2024 d) The date on which the documents were issued: 27/06/2024 e) RSPO certificate number: RSPO 590802 f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): PK – RSPO IP g) The quantity of the products delivered: 28,480 KG h) Any related transport documentation: W/B Ticket (No. 023105); Collection Order (No. 067874); Previous Load Declaration Form i) A unique identification number: PalmTrace (Transaction ID No. TR-0b96a2c7-eacb, dated 04-07-2024) Based on the review of MB Sheet and RSPO PalmTrace, it is confirmed that there is no CSPO/MB and CSPK/MB was sold or registered for period of August 2023 – July 2024.	

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: • 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 distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2.	The Flemington Palm Oil Mill processes Fresh Fruit Bunches (FFB) to produce Crude Palm Oil (CPO) and Palm Kernel (PK). It does not operate as a retailer, trader, or distributor. Therefore, this indicator is not applicable.	Not Applicable
5.3 On pack claims			
5.3.1	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.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable
5.3.2	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:	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025	Not Applicable

	A) For Identity Preserved (IP)/ Segregated (SG) Certified Products: • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* *Add RSPO TM Licence Number below or next to the claim.	However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	
	B) or Mass Balance (MB) Certified Products: • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* *Add RSPO TM Licence Number below or next to the claim.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable
	C) For Partially Certified Products: • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* *Add RSPO TM Licence Number below or next to the claim.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable
	D) For Products covered with Book and Claim (B&C): • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits*	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable

	*Add RSPO TM Licence Number below or next to the claim.		
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable
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.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	Not Applicable
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.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025	Not Applicable

		However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, this indicator is Not Applicable.	
MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	CPO produce for IP certified containing 100% oil palm content	Complied
	If 100% of RSPO IP 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.	CPO produce for IP certified containing 100% oil palm content	Complied
Messaging			
	Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements: • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain.www.rspo.org • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org	Flemington Palm Oil Mill (POM) produces crude palm products and does not engage in the labeling of end products. Therefore, this indicator is not applicable.	Not Applicable

Product-Specific Communications Labelling			
	Members are allowed to use the RSPO Label in one of the following ways: • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil".	Flemington Palm Oil Mill (POM) produces crude palm products and does not engage in the labeling of end products. Therefore, this indicator is not applicable.	Not Applicable
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	CPO produce for MB certified containing 100% oil palm content	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.	CPO produce for MB certified containing 100% oil palm content	Complied
Messaging			
	Messaging ALLOWED in storytelling in product-specific communications includes: • [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.	Flemington Palm Oil Mill (POM) produces crude palm products and does not engage in the labeling of end products. Therefore, this indicator is not applicable.	Not Applicable
Product-Specific Communications Labelling			

	Members are allowed to use the RSPO Label in one of the following ways: • 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".	Flemington Palm Oil Mill (POM) produces crude palm products and does not engage in the labeling of end products. Therefore, this indicator is not applicable.	Not Applicable
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.			
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 (formerly known as Sime Darby Plantation Berhad) established the Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020. Under section 3.2.1 of HRC stated that the company's commitment on eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking, and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution. Furthermore, the company is committed to provide decent and fair wages, reasonable working hours with adequate rest, achievable productivity targets, voluntary overtime as well as adequate housing with access to basic needs.	Complied

Aside the above, Policy on the Protection of Human Rights Defenders (HRDs) was established with effective date on 25/03/2020. SD Guthrie Berhad respect and safeguard human rights, nation of democracy and its institution. They recognize that Human Rights Defenders have the role and responsibility of upholding human rights and the need for them to be able to lodge complaints that may arise from their business activities and relationship with SD Guthrie Berhad. This policy is applied to all stakeholders affected by the business activities and relationships including directors, employees, counterparties, business partners, workers in our operations and supply chains, and communities surrounding our operations.

All the above policies were communicated to the employees during induction training for new employees and morning muster. While for external stakeholder, the policies were communicated during stakeholder meeting as below:

Estate/Mill	Date of Stakeholder Meeting
Flemington POM combine with Flemington Estate	07/05/2024
Sungai Samak Estate	21/06/2024
Bagan Datoh Estate	16/05/2024
Sabak Bernam Estate	13/05/2024

Reflecting to the above, feedback received from stakeholders' consultation conducted during the audit with sampled workers and several external stakeholders found, there is no issue raised related to the human right at each visited operating unit. During the interview with some of the workers (both local and migrant), they mentioned that they were aware of such policy and commitments by company even though they are not able to remember it word by word but is reflected in their working environment and the

		management always remind about it during morning muster and other training or meeting. They also provided with training and reminded during morning muster. While interviewed with sampled contractors, it was informed that operating units under SOU 4 Flemington were monitors the contractors' compliance with the VCOBC especially on the Labour & Human Rights, Health & Safety and the company's best practices. The contractors need to provide all details of their workers including payslip, employment contract and PPE record to the management. Monitoring documents were reviewed, which are checked on a monthly basis by each operating unit as follows: - Contractor Key Performance Indicator (KPI) Evaluation - Checklist of Contractor and Vendor	
4.1.2	The unit of certification does not instigate violence or use any form of harassment in their operations. - Minor compliance -	SD Guthrie Berhad prohibits any form of violence or harassment in their operation as per the above-mentioned policies. Based on interview with sampled workers and gender committee representatives, there has been no case reported with regards to violence and harassment. No harsh or insulting words are in used for giving orders to do the operation tasks, have been reported by workers. Most of the workers gave feedback that they are comfortable working at SOU 4 Flemington. The workers also mentioned that the management has treated them well in their working environment. Should there be any such case, it can be addressed in accordance with the SD Guthrie Berhad's Standard Operating Procedure of Suara Kami Helpline, dated 15/04/2020.	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	SD Guthrie Berhad has established procedure for complaint and grievance which is 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	Complied

	risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -	risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. Procedure for complaint and grievance has been established and documented in Grievance Response Standard Operating Procedure dated 18/07/2022. The procedure specified that several methods to make any complaint such as whistleblowing, workers helpline, Suara Kami helpline, informal grievances received at operating unit level through Region HR, careline or gender representative and through email that will be handle by Grievance units. For Suara Kami platform it was guided with the procedure entitled Standard Operating Procedure of Suara Kami Helpline dated 15/04/2022. The above established mechanism is able to resolve the disputes in a timely manner. As per specified in the procedure, the allocated timeframe to resolve the disputes are based on case classification as outlined in the section 3.1.4 and 3.3 of Standard Operating Procedure of Suara Kami and Grievance Response Standard Operating Procedure, respectively. Typically, disputes for non-urgent issue or cases will resolve within 14 working days upon receipt. Furthermore, SD Guthrie Berhad has also developed system to handled social issues, which include: 1. Social dialogue tool kit This session is about management and workers engagement between representative of workers, and employer (operating unit management) to resolve workplace and living condition issues through social dialogue. This dialogue frequency will be done every once a month. The issues that been raised during this dialogue will be recorded under a tracker. This tracker will be captured in the dashboard and available to RGM and RCEO 2. Oil Palm Pal (OPP) This OPP is a digitalized data management, used to capture all complaint/request for repair of workers houses and monitor progress of repair works till completion.	

		It was observed that for the complaints against the top management of the estate/mill or complaint from internal and external parties, such process shall be covered within the whistleblowing channel i.e., Whistleblowing Charter Framework dated 11/2023 (https://www.sdguthrie.com/who-we-are/corporate-governance/report-your-concerns/). Whistleblowing channel which is established as a channel for managing a reported complaint through a secure and accessible whistleblowing channel, transparent investigation and provide protection. Verification on the Suara Kami report, OPP report and issues raised in Social Dialogue at each visited operating unit, it was found that the complaint and grievance were attended to in a timely manner as per specified in the procedure. Interview conducted with sampled of workers including workers representative from different countries indicated that management of each visited operating unit has acted on reported grievance cases. The workers also know the purpose of Suara Kami, OPP, Social Dialogue and whistleblowing channel and found that the contact number/hotline number were displayed at their house. For OPP they can scan the QR code using each individual worker's mobile phone.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -	The procedure as mentioned in the indicator 4.2.1 has been briefed and trained to staff and the workers. The same procedure has been briefed to the newly employed workers during induction course. Evidence of the training and briefing conducted are made available for verification during the audit. Observed that the policy is posted on the notice wall at the workers housing. Furthermore, the level of the understanding for the workers on the policy and procedure relating to protection of whistle-blowers and complainant is sufficient whereby the workers are able to properly demonstrate the procedure as verified during interview with several workers consists of Malaysian, Indonesian, Bangladeshi, Nepalese, and Indian workers. There are no illiterate parties has been identified for each operating units. For stakeholders, it was found that they can demonstrates their understanding	Complied

		on the complaint mechanism in the procedure as verified during stakeholder consultation.	
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 -	SD Guthrie Berhad has developed its own online complaint platform called Oil Palm Pal (OPP) for workers to utilized using their smartphones. The complaints will then be registered in a tracking system called Social Dialogue Tracking System. This enables the management to record the complaints and monitor its action progress. A meeting call Social Dialogue Meeting is also conducted once a month between the management and the workers representatives. When interviewed, the workers found to be very well versed in explaining how to use the OPP. The outcomes from this meeting are also registered in the tracking system. Among the information available in the system is details of complaints, name of complainant, action to be taken and timeframe. Verification of sampled issues and interview with workers confirmed that all the complaints/grievances were acted upon on timely manner.	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 -	Reflecting to finding in indicators above, the management unit did recognize rights for the complainants to access independent legal and technical advice. Based on the interview with the workers, there are aware they can seek independent legal and technical advice from third party mediator such as embassy, labour department and other government agencies. As mentioned in Grievances Response Standard Operating Procedure dated 18/07/2022, 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 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.	Complied
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 -	All operating unit in SOU 4 Flemington has committed to contribute to local development in consultation with the local communities. Verification made during the audit showed that contribution to local communities' development is conducted on a case by case and that this is done following the stakeholder meeting of which the matters of the needs is brought up by the stakeholders. Following to such request, further clarification and details of the request is sought and subject to management approval. For any request that has been approved, the stakeholders are then be informed and that the contribution is executed accordingly. Based on records and stakeholder consultation conducted during the audit, the audit team has verified the contribution to community development made by operating unit under SOU 4 Flemington. For example, as below: • Regular grass cutting by estate management at SJK(T) Ladang Flemington as verified through interview with the school teacher. • Desilting of drain was carried out at Kampung Batu 4 Sepintas as verified during interview with Head of Village. • Painting of the school building at SJK(T) Ladang New Coconut as verified during interview with the school teacher. • Providing manpower and equipment for the gotong royong program at Kolej Tingkatan Enam Tunku Abdul Rahman Putra as per letter dated 12/06/2024. • Desilting of drain surrounding the SJK(T) Ladang New Coconut area as verified in the letter dated 21/05/2024.	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.	SOU 4 has demonstrated evidence of legal ownership of its lands through possession of land title documents. The following samples from Sg. Samak Estate:	Complied

- Critical (Major) compliance -

No.	Title No.	Lot No.	Ha.	Location	Ownership Type
1	47177	4189	1,137.1067	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
2	47643	4358	84.7309	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
3	151231	4359	37.5345	Mukim Hutan Melintang, Hilir Perak, Perak	Lease for 99 years, until 13/08/2053
4	59102	4360	2.9846	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
5	50138	4484	5.6808	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
6	48658	4597	335.0792	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
7	155067	4654	20.6263	Mukim Hutan Melintang, Hilir Perak, Perak	Lease for 99 years, until 30/06/2050
8	154853	4672	20.0446	Mukim Hutan Melintang, Hilir Perak, Perak	Lease for 99 years, until 19/04/2050
9	446752	5160	255.8621	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
10	57689	5161	712.2456	Mukim Hutan Melintang, Hilir Perak, Perak	Freehold
11	313725	6875	406.0332	Mukim Hutan Melintang, Hilir Perak, Perak	Lease for 60 years, until 02/04/2035

The following samples from Bagan Datoh Estate:

No.	Title No.	Lot No.	Ha.	Location	Ownership Type
1	46870	1012	131.0674	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold
2	56080	3242	10.4712	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold
3	27617	3724	45.65	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold

4	31784	4919	126.50	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold
5	141480	5132	396.80	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold
6	47095	1775	268.2733	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold
7	53891	701	468.6227	Mukim Bagan Datuk, Hilir Perak, Perak	Freehold

The following samples from Sabak Bernam Estate:

No.	Title No.	Lot No.	Ha.	Location	Ownership Type
1	51816	2096	35.0179	Mukim Sungai Panjang, Sabak Bernam, Selangor	Freehold
2	47073	4720	2.6456	Pekan Sabak, Sabak Bernam, Selangor	Freehold
3	45208	2095	504.0364	Mukim Sungai Panjang, Sabak Bernam, Selangor	Freehold
4	51815	2094	26.2919	Mukim Sungai Panjang, Sabak Bernam, Selangor	Freehold
5	29597	1	2023.43	Mukim Sabak, Sabak Bernam, Selangor	Freehold
6	4953	2056	4.0216	Mukim Sabak, Sabak Bernam, Selangor	Freehold
7	298976	2097	86.9599	Mukim Sungai Panjang, Sabak Bernam, Selangor	Freehold

The following samples from Flemington Estate:

No.	Title No.	Lot No.	Ha.	Location	Ownership Type
1	141481	5138	446.4	Mukim Bagan Datuk, Bagan Datuk, Perak	Freehold

<table>
<tr><td></td><td></td><td>
<table>
<tr><td></td><td></td><td></td><td>*allocated 60 hectares for Flemington POM</td><td></td><td></td></tr>
<tr><td>2</td><td>406694</td><td>40330</td><td>373.5379</td><td>Mukim Hutan Melintang, Hilir Perak, Perak</td><td>Freehold</td></tr>
<tr><td>3</td><td>47180</td><td>1274</td><td>16.9968</td><td>Mukim Bagan Datuk, Hilir Perak, Perak</td><td>Freehold</td></tr>
<tr><td>4</td><td>141507</td><td>5827</td><td>211.3</td><td>Mukim Teluk Bharu, Hilir Perak, Perak</td><td>Freehold</td></tr>
<tr><td>5</td><td>45617</td><td>10474</td><td>342.8</td><td>Mukim Hutan Melintang, Hilir Perak, Perak</td><td>Freehold</td></tr>
<tr><td>6</td><td>53403</td><td>4176</td><td>19.2428</td><td>Mukim Hutan Melintang, Hilir Perak, Perak</td><td>Freehold</td></tr>
<tr><td>7</td><td>861</td><td>3749</td><td>1.921</td><td>Mukim Teluk Bharu, Hilir Perak, Perak</td><td>Freehold</td></tr>
<tr><td>8</td><td>1569</td><td>1272</td><td>1.8894</td><td>Mukim Bagan Datoh, Hilir Perak, Perak</td><td>Freehold</td></tr>
</table>
No land issues related to the loss of legal customary rights with indigenous peoples, local communities, and other stakeholders were reported during the audit, as confirmed through interviews with local communities.
</td><td></td></tr>
<tr><td>4.4.2</td><td>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</td><td>There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land.
In order to deal with future arising land dispute (if any), Sime Darby Plantation established Human Rights Charter last revised 2020, under Clause 3.1.1 on handling conflict by undertaking robust free, prior and informed consent (FPIC) process to any new developed, communication, consultation and complaints from external stakeholders.</td><td>Complied</td></tr>
</table>

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 -	There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land. In order to deal with future arising land dispute (if any), Sime Darby Plantation established Human Rights Charter last revised 2020, under Clause 3.1.1 on handling conflict by undertaking robust free, prior and informed consent (FPIC) process to any new developed, communication, consultation and complaints from external stakeholders.	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 -	There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land. Sime Darby Plantation has 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 developed, communication, consultation and complaints from external stakeholders.	Complied
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 issues 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. Boundary stone and trenches were available to demarcate the boundary of land.	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 -	There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land. Sime Darby Plantation has 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	Complied

		informed consent (FPIC) process to any new developed, communication, consultation and complaints from external stakeholders.	
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 -	There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land. In order to deal with future arising land dispute (if any), Sime Darby Plantation established Human Rights Charter last revised 2020, under Clause 3.1.1 on handling conflict by undertaking robust free, prior and informed consent (FPIC) process to any new developed, communication, consultation and complaints from external stakeholders.	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 -	There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land. In order to deal with future arising land dispute (if any), Sime Darby Plantation established Human Rights Charter last revised 2020, under Clause 3.1.1 on handling conflict by undertaking robust free, prior and informed consent (FPIC) process to any new developed, communication, consultation and complaints from external stakeholders.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	There is no land dispute recorded. This was verified through stakeholders' consultation. Boundary stone and trenches were available to demarcate the boundary of land. In order to deal with future arising land dispute (if any), Sime Darby Plantation established Human Rights Charter last revised 2020, under Clause 3.1.1 on handling conflict by undertaking robust free, prior and informed consent (FPIC) process to any new developed, communication, consultation and complaints from external stakeholders.	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 -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC). The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally owned by SD Guthrie Berhad. Therefore, community representation through institutions of their own choosing cannot be further assessed.	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. - Critical (Major) compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC). The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally owned by SD Guthrie Berhad. Therefore, FPIC is obtained for all oil palm development through a comprehensive process cannot be further assessed.	Complied
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 -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC). The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally owned by SD Guthrie Berhad. Therefore, FPIC is obtained for all oil palm development through a comprehensive process cannot be further assessed.	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	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 –	Complied

	options are considered. There is transparency of the land allocation process. - Minor compliance -	Flemington Palm Oil Mill Unit of Certification (UoC). The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally owned by SD Guthrie Berhad. Therefore, FPIC is obtained for all oil palm development through a comprehensive process cannot be further assessed.	
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. - Minor compliance -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC). The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally owned by SD Guthrie Berhad. Therefore, FPIC is obtained for all oil palm development through a comprehensive process cannot be further assessed.	Complied
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 -	Based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC). The existing estates are not encumbered by any legal, customary and user rights. It was evident that the land was legally owned by SD Guthrie Berhad. Therefore, FPIC is obtained for all oil palm development through a comprehensive process cannot be further assessed.	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 -	There is no evidence of any land acquired for plantations or mill after 15 November 2018 within SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC).	Complied
4.5.8	**(C)** New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	There is no evidence of any new lands acquired in areas inhabited by communities in voluntary isolation.	Complied

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 -	SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC) is adopting the Flowchart and Procedures on Handling Land Disputes (Version 1, dated 01/11/2008), which was established by the management of SD Guthrie Berhad. The procedure has no changes, and it describes the process on any issues reported by local communities regarding land dispute. Negotiation process will be initiated which included the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department.	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 -	SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC) is adopting the Flowchart and Procedures on Handling Land Disputes (Version 1, dated 01/11/2008), which was established by the management of SD Guthrie Berhad. The procedure has no changes, and it describes the process on any issues reported by local communities regarding land dispute. Negotiation process will be initiated which included the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department.	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 -	The absence of reported issues related to the loss of legal customary rights with indigenous peoples, local communities, and other stakeholders is a positive finding during the audit. Additionally, the presence of boundary stones and trenches to demarcate land boundaries adds a layer of transparency and visibility, contributing to clear delineation and potentially minimizing disputes over land boundaries.	Complied

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 -	The absence of reported issues related to the loss of legal customary rights with indigenous peoples, local communities, and other stakeholders is a positive finding during the audit. Additionally, the presence of boundary stones and trenches to demarcate land boundaries adds a layer of transparency and visibility, contributing to clear delineation and potentially minimizing disputes over land boundaries.	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 -	SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC) is adopting the Flowchart and Procedures on Handling Land Disputes (Version 1, dated 01/11/2008), which was established by the management of SD Guthrie Berhad. The procedure has no changes, and it describes the process on any issues reported by local communities regarding land dispute. Negotiation process will be initiated which included the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department.	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 -	SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC) is adopting the Flowchart and Procedures on Handling Land Disputes (Version 1, dated 01/11/2008), which was established by the management of SD Guthrie Berhad. The procedure has no changes, and it describes the process on any issues reported by local communities regarding land dispute. Negotiation process will be initiated which included the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department.	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 was no community that have lost access and rights to land for plantation expansion as the operating units expands the planting area under certified area. It was confirmed during interview with local communities where all operating unit under SOU 4 – Flemington Palm Oil Mill Unit of Certification (UoC) has been planted with oil palm for third cycle.	Complied
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 -	No issues 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. Boundary stone and trenches were available to demarcate the boundary of land.	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 -	No issues 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. Boundary stone and trenches were available to demarcate the boundary of land.	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 -	No issues 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. Boundary stone and trenches were available to demarcate the boundary of land.	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 involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	No issues 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. Boundary stone and trenches were available to demarcate the boundary of land.	Complied
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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable
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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable
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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable
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 include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable. - Critical (Major) compliance -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable

5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. However, evidence is available that respective operating unit of the audited UoC deal fairly and transparently with its appointed contractors, suppliers, and service providers. Based on contracts sampled and reviewed during this audit, evidence was available that all contracts are fair, legal, and transparent and have an agreed timeframe. Among others, the contracts detail out clearly the purpose of the contract, rights and obligations of both parties, contract amount and payment terms, specific timeframe, and mutual termination clause. Among the sampled contracts were: • Axxxx Mxxx Axxxxxxx • X & x Exxxxxxxxx • Dxxx Mxxxx Exxxxxxxxxe • Fxxx Txxxxxxxxxxxxx	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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. However, evidence is available that respective operating unit of the audited UoC made agreed payments in timely manner. The demonstration that agreed payment were made in timely manner was confirmed during interview the stakeholder's consultation and the evidence was available that agreed payments were made in a timely manner accompanied by purchase orders, invoices, and payment vouchers. Sighted payment record for sampled contractors at Indicator 5.1.5.	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).	Each of the weighbridges available at respective operating unit of audited UoC has been calibrated on annual basis by weighing and measuring equipment verification service provider which was appointed by the Federal Government of Malaysia through Ministry of Domestic Trade and Consumer	Complied

	- Minor compliance -	Affairs (KPDNHEP) under *Akta Timbang dan Sukat* 1972. Evident the Borang D and Calibration Report for each of the weighbridges during the audit as details below: <u>Flemington Palm Oil Mill</u> Weighbridge No. 1 • Calibration Report No.: A 023123 • Date of Calibration: 08/01/2024 • Form D No.: D 203651 • Calibration Stamping No.: DE18005772 • Registration No.: A3-ATK 00249 • Reference No.: DMSB/24/A3/ATK/114 • Acceptance Limit: 60,000 kg Weighbridge No.2 • Calibration Report No.: A 023183 • Date of Calibration: 14/06/2024 • Form D No.: D 234204 • Calibration Stamping No.: DE18005831 • Registration No.: A3-ATK 00349 • Reference No.: DMSB/24/A3/ATK/173 • Acceptance Limit: 60,000 kg <u>Sungai Samak Estate</u> • Calibration Report No.: A 023191 • Date of Calibration: 03/07/2024 • Form D No.: D 234235 • Calibration Stamping No.: DE18005845 • Registration No.: A3-ATK 02335 • Reference No.: DMSB/24/A3/ATK/181 • Acceptance Limit: 60,000 kg	

		Bagan Datoh Estate • Calibration Report No.: A 023129 • Date of Calibration: 26/01/2024 • Form D No.: D 203671 • Calibration Stamping No.: DE18005785 • Registration No.: A3-ATK 00941 • Reference No.: DMSB/24/A3/ATK/120 • Acceptance Limit: 60,000 kg Sabak Bernam Estate • Calibration Report No.: A 032737 • Date of Calibration: 03/07/2024 • Form D No.: D 146468 • Calibration Stamping No.: DE18012698 • Registration No.: 00880 • Reference No.: DMSB/24/B4/ATK/16 • Acceptance Limit: 60,000 kg Flemington Estate • Calibration Report No.: CA 075800 • Date of Calibration: 29/07/2024 • Form D No.: B 2057808 • Calibration Stamping No.: Q004869 • Registration No.: 136023-13028 • Reference No.: ATI-ATK-001642 • Acceptance Limit: 30,000 kg	
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.	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable

	- Minor 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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	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 -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable
5.2.4	**(C)** Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	Not Applicable

5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme. - Minor compliance -	Flemington POM only receives FFB from its own certified estate within the certification unit. There are no smallholders that supply FFB to the mill as verified during the assessment. Hence this indicator is not applicable.	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 -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age. The above documents could be downloaded from https://www.sdguthrie.com/wp-content/uploads/2021/12/HRC-2020-1.pdf. It was found that the above policies are communicated to all level of workforce via series of training or briefing, besides simplified pictorial flowchart and instruction are displayed at appropriate places, at sampled visited operating unit under SOU 4 Flemington. The interviewees, including managerial level, workers, contractors and their workers, local community have given feedback they understood that the gist of the policies. Based on records of employment and interviews conducted on-site with sampled internal and external stakeholders, it has been confirmed that workers and groups, including local communities, women, and migrant workers, have not been subjected to discrimination. For example, there are mandores who previously work as harvester or general workers, has being promoted based on their talent, working experience and performance. The promotion is applying for all level of workforce.	Complied

		Workers are given space and opportunity to speak up their opinion and willing for any task given, to see whether they are suitable for the allocated task or can shifted to other task. Sampled workers including local and foreign workers also informed that they are equally treated in any ways. Job promotions were opened to all gender and nationality based on their performance, all workers get the same benefits such as rice supply every 2 months, housing facilities, and medical benefits.	
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 -	Based on interview with the sampled workers from different gender and nationalities at each visited operating unit under SOU 4 Flemington, it was confirmed that there was no discrimination reported and the management of each operating unit has been fair to them. The management has treated all employees equally for example in term of providing accommodation, medical treatment, job opportunity, wages rate, etc. There was also no charging of recruitment fees incurred for foreign workers. Based on the interview, the promotions were based on their capabilities and discipline at work, for example, there is a female mandore looking after the harvesters which mostly men, and migrant workers appointed as mandore. Another example is foreign workers being as mandore for sprayer gang which consists of both local and foreign workers.	Complied
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has developed a Promotion for Employees (Doc. No.: SDP/HRUM/2020/SOP01 dated 01/01/2020) and Career Progression for Workers Level (both local and foreign workers), (Doc. No.: SDP/HRUM/2020/SOP01, dated 01/01/2020) to provide a guideline on promotion process to ensure all employees are given fair and equal opportunity based on the set requirements such as work performance and suitability of the position. In sight of the flowchart on career progression for workers level, for example: (1) General worker/harvester to mandore level (2) Mandore to Supervisor Level	Complied

		The above procedure also explained the following: (1) Criteria and conditions for promotion whereby the job promotion for local and foreign workers will be offered when there are availability of vacancies or new position or additional scope of responsibilities to be undertaken by an individual. (2) Generally, to qualify for the promotion the individual should: a) served at least 1 year in the same position with the company. Otherwise, a justification from management is required to support the promotion recommendation. b) consistently performed and met his/her work target set. c) no records of misconduct or disciplinary actions taken against him/her for at least last 2 consecutive financial years. d) for promotion to supervisory position, the candidate shall possess a minimum of SPM qualifications or equivalent. Through interviews with sampled workers who were promoted to their current positions confirmed that the promotion was based on their performance, experience and skill. Some of the interviewed workers started as general workers who were promoted to Mandores. During the interview with the female workers, they mentioned that there is room for them to move around but within the job scope that suitable with their performance and skill. For example, at Flemington Estate, a female worker used to work as the general workers for upkeep activities at the field and now she works as cleaner in the office. For male workers, some started as general workers when they first joined the estate and later worked as harvester and drivers.	
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.	Based on interview with medical assistant and sampled female workers at the mill and the estates confirmed that the management has never impose any pregnancy test during their tenure in the operating unit. No requirement	Complied

	- Minor compliance -	for pregnancy test to be conducted in each operating unit under SOU 4 Flemington. The test is only carried out by themselves if they suspected to be pregnant. The female workers are aware that they need to inform their superior once they are confirmed pregnant to ensure that they will be assessed to whether they are fit to carry out their current tasks. According to the female workers, they are responsible for their own family planning. Most of the female workers at Flemington POM are not involved in mill operating works, mostly as administration workers in the office, cleaners, and gardener. For estate under SOU 4 Flemington, there are no female workers involved in tasks exposed to chemical such as spraying and manuring as verified during interview with sampled workers. Female workers are employed as general workers for upkeep activities, mandore, linesweeper and gardener. Once they inform the management that they are pregnant, they will be provided with alternative equivalent employment until the baby reached two years old. If there are any cases of delaying on menstrual, medical assistant will advise the female workers to conducted test in estate clinics or to nearest government health clinic.	
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 -	Each operating unit under SOU 4 Flemington has its own gender committee which objectives are to discuss on issues pertaining to female workers' welfare, female workers need such as new mother needs assessment, issues pertaining to sexual harassment and the annual activities for the members. On the other hand, to create opportunities for the development of female leadership and promote women active participation in the workforce and at the same time to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. The committees had their regular meetings once in every three months in accordance with procedure. Minutes of meeting were made available for verification. So far, there has been no issue raised by the female workers as verified from the feedback forms and minutes of meeting with regards to discrimination and unfair treatment. Based on interview with the Gender Committee	Complied

<table>
<tr><td></td><td></td><td>representatives at each visited operating units, it was confirmed that there has been no case of sexual harassment or violence reported.</td><td></td></tr>
<tr><td>6.1.6</td><td>There is evidence of equal pay for the same work scope.
- Minor compliance -</td><td>The wage structure in the SOU 4 Flemington follows the Malayan Agricultural Procedures Association (MAPA) rates which also follow the Minimum Wages Order 2022. Each of the job has their own work scope which also included in the contract agreement of the workers. The salary structure is comprised of the total daily rates (based on performance), overtime, and other benefits.
For the harvester, the wage structure is based on the MAPA/NUPW rates of pay for harvesting and other criteria which include the height of the oil palm trees. The workers were paid accordingly.
Based on the sampled payslips for workers (as per indicator 6.2.3), which consists of both genders, it was noted that workers were paid equally for the same job scope. They were paid according to the Minimum Wage Order 2022 and MAPA/NUPW collective agreements without any form of discrimination. This was also evident through interview with a group of workers sampled. Sample of workers for each visited operating units listed as per below worker's ID:
<u>Flemington POM</u>
<table>
<tr><td>4XXX5 – Store Helper</td><td>8XXX9 – Office Cleaner</td></tr>
<tr><td>1XXXX5 - Gardener</td><td>2XXX6 – Process</td></tr>
<tr><td>4XXX6 – Operator WTP</td><td>1XXXX7 – Sterilizer Operator</td></tr>
<tr><td>9XXX9 – Tippler Operator</td><td>1XXXX1 – FFB Ramp</td></tr>
<tr><td>8XXX1 – Boiler Operator</td><td>1XXXX8 – Kernel Plant Operator</td></tr>
</table></td><td>Complied</td></tr>
</table>

Sungai Samak Estate

1XXXX3 – Frond Stacker	2XXX2 – Field Worker
1XXXX8 – FFB Cutter	1XXXX3 – General Worker
1XXXX5 – FFB Cutter	1XXXX0 – General Worker
1XXXX9 – Loose Fruit Collector	1XXXX0 – Cleaner
1XXXX1 – Frond Stacker	1XXXX5 – Manurer
1XXXX1 – MB Driver	1XXXX9 – Manurer
2XXX0 – General Worker	1XXXX6 – Hooklift Driver
2XXX3 – General Worker	1XXXX1 - Manurer
1XXXX6 -Frond Stacker	1XXXX9 – General Worker

Bagan Datoh Estate

16XXXX – General Workers	16XXXX – General Worker
29XXX – Tractor Driver	92XXX – Field Worker
98XXX – General Worker	15XXXX – Tractor Driver
15XXXX – General Worker	16XXXX – Office Helper
16XXXX – Clinic Assistant	13XXXX – Harvester
12XXXX – General Worker	21XXX – Tractor Driver
11XXXX – General Worker	18XXXX – Harvester
18XXXX – Loose Fruit Collector	18XXXX - Loose Fruit Collector

<table>
<tr><td></td><td></td><td>
<u>Sabak Bernam Estate</u>
<table>
<tr><td>XXX05 – Field Worker</td><td>XXX50 – General Worker</td></tr>
<tr><td>XXX74 – Field Worker</td><td>XXXX31 – Harvesting Mandore</td></tr>
<tr><td>XXXX81 – Harvesting Mandore</td><td>XXXX31 – Manurer</td></tr>
<tr><td>XXXX31 – General Worker</td><td>XXXX89 – General Worker</td></tr>
<tr><td>XXXX28 - Harvester</td><td>XXXX39 – General Worker</td></tr>
<tr><td>XXXX22 - Harvester</td><td>XXXX49 – Harvester</td></tr>
<tr><td>XXXX93 – MTG Driver</td><td>XXXX98 – MTG Driver</td></tr>
<tr><td>XXXX54 – Tractor Driver</td><td>XXXX38 – MTG Driver</td></tr>
</table>
<u>Flemington Estate</u>
<table>
<tr><td>1XXXX3 – Frond Stacker</td><td>1XXXX6 – Harvester</td></tr>
<tr><td>1XXXX2 - Harvester</td><td>2XXX0 – Cleaner</td></tr>
<tr><td>1XXXX3 – General Worker</td><td>8XXX6 – Harvesting Mandore</td></tr>
<tr><td>1XXXX7 - Harvester</td><td>1XXXX0 – Rotoslasher Driver</td></tr>
<tr><td>1XXXX5 – Field Worker</td><td>1XXXX1 – Harvester</td></tr>
<tr><td>8XXX8 – Field Worker</td><td>1XXXX1 – FFB Loading</td></tr>
<tr><td>1XXXX5 - Harvester</td><td>1XXXX3 – FFB Loading</td></tr>
</table>
</td><td></td></tr>
<tr><td colspan="4">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).</td></tr>
<tr><td>6.2.1</td><td>(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are</td><td>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has signed the Collective Agreement (For field/ oil palm harvesters/oil mill and</td><td>Complied</td></tr>
</table>

	available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand. - Critical (Major) compliance -	other general employees) with NUPW [MAPA circular No. 12/2019, dated 02/04/2019] and the collective agreement is valid for three (3) years or until superseded by new Collective Agreement or an Award of the Industrial Court. Employment contract was established based on the collective agreement and available in all languages of which the workers are from. Samples of employment contracts were reviewed and found that the agreements were signed by the employees. Any new foreign workers will be inducted for the terms and conditions of employment contract and briefed on the company's policies, upon arrival to the operating units. The implementation of this practice was evident through interview with the sampled workers.	
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 -	Based on sampled employment contracts the contracts were signed in dual language which is English and their home country language such as Bahasa Indonesia, Hindi, and Bangladeshi. The terms and conditions such as working hours, deduction, overtime, sick leave, holiday entitlement, reason of dismissal and period of notice were outlined in the contract. The extension contract has outlined the terms and condition according to the Collective agreement, Employment Act and Minimum Wage Order 2022.	Complied
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 -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) between National Union of Plantation Workers (NUPW) has established 'MAPA/NUPW Palm Oil Mill Employees' Agreement' that describes the term and condition of workers employment. Sighted the agreement is available in English and valid for three (3) years or until superseded by new Collective Agreement or an Award of the Industrial Court. Each visited operating unit under SOU 4 Flemington has established a contact agreement and offer letter for foreign and local workers, respectively. The contract agreement is available in Bahasa Malaysia, Indonesia, Bengali, Hindi and Tamil depends on which country they are from. The contract agreement found signed by both parties (management and workers). Document review	Complied

found, the employment contract has included a terms and condition of employment as example below:

- Wages
- Working Hours
- Sick Leave
- Annual Leave
- Maternity Leave (stated in Offer Letter for Local Workers)
- Termination Service

According to the interviewed workers, their working days are from Monday to Saturday, with Sunday is the rest day. Each visited operating unit provides a 3-month maternity leaves to the female workers regardless of the worker's race, religious and political attraction. While annual and medical leaves are offered based on the worker's service period. The unused annual leaves are paid during the December salary. The calculation of the paid annual leaves is based on their monthly salary which fluctuate depending on their performance and the rate is calculated as Ordinary Rate Pay as specified in the Employment Act.

Samples payslip for workers from various operations such as mill operators, harvester, field workers and general workers were verified. Overtime was found to be appropriate, and deduction was fairly made as per the agreement and approval from the Labour Department. Sample of workers for each operating units listed as per below worker's ID:

Flemington POM

4XXX5 – Store Helper	8XXX9 – Office Cleaner
1XXXX5 - Gardener	2XXX6 – Process

4XXX6 – Operator WTP	1XXXX7 – Sterilizer Operator
9XXX9 – Tippler Operator	1XXXX1 – FFB Ramp
8XXX1 – Boiler Operator	1XXXX8 – Kernel Plant Operator

Sungai Samak Estate

1XXXX3 – Frond Stacker	2XXX2 – Field Worker
1XXXX8 – FFB Cutter	1XXXX3 – General Worker
1XXXX5 – FFB Cutter	1XXXX0 – General Worker
1XXXX9 – Loose Fruit Collector	1XXXX0 – Cleaner
1XXXX1 – Frond Stacker	1XXXX5 – Manurer
1XXXX1 – MB Driver	1XXXX9 – Manurer
2XXX0 – General Worker	1XXXX6 – Hooklift Driver
2XXX3 – General Worker	1XXXX1 - Manurer
1XXXX6 -Frond Stacker	1XXXX9 – General Worker

Bagan Datoh Estate

16XXXX – General Workers	16XXXX – General Worker
29XXX – Tractor Driver	92XXX – Field Worker
98XXX – General Worker	15XXXX – Tractor Driver
15XXXX – General Worker	16XXXX – Office Helper
16XXXX – Clinic Assistant	13XXXX – Harvester

12XXXX – General Worker	21XXX – Tractor Driver
11XXXX – General Worker	18XXXX – Harvester
18XXXX – Loose Fruit Collector	18XXXX - Loose Fruit Collector

Sabak Bernam Estate

XXX05 – Field Worker	XXX50 – General Worker
XXX74 – Field Worker	XXXX31 – Harvesting Mandore
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XXXX31 – General Worker	XXXX89 – General Worker
XXXX28 - Harvester	XXXX39 – General Worker
XXXX22 - Harvester	XXXX49 – Harvester
XXXX93 – MTG Driver	XXXX98 – MTG Driver
XXXX54 – Tractor Driver	XXXX38 – MTG Driver

Flemington Estate

1XXXX3 – Frond Stacker	1XXXX6 – Harvester
1XXXX2 - Harvester	2XXX0 – Cleaner
1XXXX3 – General Worker	8XXX6 – Harvesting Mandore
1XXXX7 - Harvester	1XXXX0 – Rotoslasher Driver
1XXXX5 – Field Worker	1XXXX1 – Harvester
8XXX8 – Field Worker	1XXXX1 – FFB Loading

		1XXXX5 - Harvester 1XXXX3 – FFB Loading	
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 -	The management provides adequate living quarters with basic amenities to ensure the workers are comfortable doing their daily routine. Sighted during site visits; habitable quarters, sanitation facilities, water, and electricity supply, medical, educational and welfare amenities were provided as per industry best practices. Observed during site visit, the management has provided housing facilities such as ceiling fan, bed, and mattress. Workers are accommodated at the housing complex quarters of the operating units without any charges. Free water supply, subsidised electric supply and free medical support were also given to all workers. Housing inspection was conducted weekly by the Medical Assistant using the Housing Complex/ Nest/ Community Hall Weekly Inspection Checklists (PIOA). Sighted the form were categorized into: • Cleanliness/ domestic waste/ landscaping • Drainage system • Nursery/ crèche • Community hall, sports and other recreational facilities Platform namely, 'OPP (Oil Palm Pal) System' with QR code is developed for workers lodge a report pertaining to the housing defects. Sighted in the OPP system, the workers need to provide Name, House Number and Damage Complaint before submitting the complaint. Later, the complaint report will be summarized into 'Housing Defect Consent Form' (HDCF) that contain the following information: • Status (completed/ void/ incomplete) • Risk category • Estimated completion date • Date start in progress	Complied

		• Date completed • Date voided • Remarks Review the sample of OPP form at visiting estate and mill found, there is no issue left unattended by the management where all complaints received were resolved within 14 days. During site visit to the worker quarters compound, it was observed that the repair of worker quarters drains was in progress. The progress of the drain repairs has also been recorded on the worker quarter map. Records of drain repairs are also maintained by the operating unit, documented through photos and records of payments related to the repairs.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. - Minor compliance -	There was no issue on accessibility to adequate and sufficient food supplies as sundry shops were available in housing complex. Site visit to the sundry shop found, basic food and cooking utensils are available at reasonable prices. the owner of the shop has able to present valid permit form the government agencies to sell controlled item such as cooking oil, rice, and flour. Workers are also free to go to the nearby towns for more options of groceries. There has been no complaint received with regards to the price of supplies. Based on interview with sampled workers, the basic supplies were affordable. In addition, 10 kg of rice are provided at no cost to all of the workers for every two months. Sampled workers' have given positive feedback on this initiative where they can save the money allocated to buy a rice.	Complied
6.2.6	A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. **PROCEDURAL NOTE:**	The certification unit has provided decent living wage for both local and foreign workers based on company's prevailing wages assessment. Among the items included in the calculation were wage, service bonus, meals, housing, health, facilities, sports and recreation, education, creche, transport allowance, telecommunication, and welfare. Document review of sampled	Complied

	STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE 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). *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.* 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. *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).	worker's payslips, sighted with evidence that daily rated workers receive at least minimum wages is RM57.69 per day. For piece-rated workers paid according to capability of the workers to achieve daily target. The piece-rated workers received their wages from RM1,500.00 and above per each month. For both, daily rated workers and piece rated workers are complied with the Minimum Wage Order 2022. The management conducted Prevailing Wage Assessment based on check-roll worker for period 2023 and published in January 2024.	

	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: • 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 • 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. - Minor compliance -		
6.2.7	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. - Minor compliance -	All core activities such as milling activities, harvesting, chemical spraying and fertilizer application were performed by the permanent employee. Sighted during site visit, each operating unit is using SAP (System Application and Product in Data Processing) system to maintain and update the administration and operation information. By using the SAP, each operating unit has established 'Employee Master List' which includes an information such as: • Employee number • Full name • Date of Birth • Nationality • Date of Join • Employment Status • Race Each visited operating unit has appointed a contractor for EFB transport and FFB transport. Through documentation review, estates and mill has established a contract agreement between the contractors and describe the	Complied

		term and condition of the job awarded. Verification on the contract agreement found, the contract agreement is signed by both parties. There are no casual or temporary workers has been recruited by all operating units as verified in the master list of workers.	
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	**(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. - Critical (Major) compliance -	Policy to respect the rights of all employees has been embedded in SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.2.4 of HRC stated that the company respecting 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. Employees were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample latest minutes of meeting between Management and NUPW representatives. The policy has been communicated to the workers through musters call as verified during the interview session with sampled workers during the audit.	Complied
6.3.2	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. - Minor compliance -	Based on documentation review, each visited operating unit has conducted a meeting between NUPW representatives and management as follows: Estate/Mill: Latest Union Meeting Flemington POM: 08/05/2024 Sungai Samak Estate: 18/06/2024	Complied

		<table><tr><td>Bagan Datoh Estate</td><td>02/01/2024</td></tr><tr><td>Sabak Bernam Estate</td><td>06/02/2024</td></tr><tr><td>Flemington Estate</td><td>06/12/2023</td></tr></table> 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 during the meeting were resolved. Sampled workers interview also informed that union representatives are freely elected where there is no interference from management, and they are also involved in voting to appoint representatives. The presence of NUPW Branch Officer was also there to monitor the voting process for the election of NUPW representatives is independent and freely conducted.	
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 -	The management through National Union of Plantation Workers (NUPW) (Peninsular Malaysia) has appointed workers representatives from various group of workers regardless of their nationality, religion, race, political view, or gender. The worker's representatives were selected through the election by the workers. The workers will nominate their representatives before the election take place. After the election and the workers have selected their representatives, NUPW Branch will issue an appointment letter to the selected representative and a copy of the appointment letter will be submitted to the management for information purposes. It was further confirmed during interview with the NUPW representatives and the workers that the election of the representatives were freely done by the workers without any influence or interference from the 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 -	Policy to protect children and young person has been embedded in SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.3.1 of HRC stated the company committed to eradicating child labour in our supply chain and will not employ anyone under the age of 18 years. All the contractors were required to read through Vendor COBC before they signed on the Vendor Integrity Pledge where they will be required to comply with labour and human rights. The contractors had also been briefed on the human right charter and prohibition of child labour. This has confirmed with the sampled stakeholders through stakeholder consultation.	Complied
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 -	Policy to protect children and young person has been embedded in SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.3.1 of HRC stated the company committed to eradicating child labour in our supply chain and will not employ anyone under the age of 18 years. All the contractors were required to read through Vendor COBC before they signed on the Vendor Integrity Pledge where they will be required to comply with labour and human rights. The contractors had also been briefed on the human right charter and prohibition of child labour. This has confirmed with the sampled stakeholders through stakeholder consultation.	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 -	From the list of employees which has the date of birth and date of join the estate, it can be confirmed that there are no children nor young workers working in each operating unit, including the contractors' workers. Further confirmation was made through site visit at the workplace area and	Complied

		interviews with the workers onsite. Identity documentation such as passports and identity cards were verified.	
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 -	The management of each operating unit has communicated to the stakeholders regarding the Human Rights Charter and emphasized that the risk of child labour. This had also been confirmed through interview with the stakeholders and contractors.	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. - Critical (Major) compliance -	SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has developed Human Rights Charter (HRC) last revised 2020 where stated the policy and commitment of the company to prevent all forms of sexual harassment and violence at the workplace. Under section 3.2.1 of HRC stated that the company's commitment on eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking, and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution. Furthermore, under section 3.2.6 mentioned the company is committed to creating a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict. The policy has been communicated to the workers through musters and display on notice boards. Based on the interview with the workers (male and female), no issues on sexual harassment have been lodged or happened. They were also aware of the channels that they can use to lodge their concern. This has also been reminded during morning muster once in a while. Furthermore, the female workers are aware of the procedure if such incident occurs whereby, they can reports using the Grievance channel such as Suara kami and whistleblowing, or direct report to the management.	Complied

6.5.2	**(C)** A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -	Stated in the human right charter year 2020, commitment of SD Guthrie 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 are no pregnant/breastfeeding women handling with chemical. It has been further confirmed through interview with the female workers. Communication of the policy sighted based on briefing records for each operating units and further verified based on interview with the sampled stakeholders and workers which can demonstrate their understanding on the policy that has been established.	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. - Minor compliance -	Assessment for new mothers (with infants under 24 months) FY2024 were conducted by each operating unit. The management has appointed a female employee (either the chair of the Gender Committee or the female Medical Assistant (MA)) to conduct the assessment. The assessment was done through direct interview with the female workers. Based on verification of the assessment report and interviews, most new mother sent their children to their mother or outside day care services and were not breastfeeding. However, the management had granted them time during working hours for breastfeeding and regular visits to clinics if needed.	Complied
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	It has been clearly stated in the Policy on the protection of human rights defenders (HRDs) year 2020 clause 3.3; protection against threats and retaliations that HRD and individual shall be protected from violence, threats and all form of retaliation and clause 3.1; the identity of individuals and information shared in by HRDs, shall be kept confidential to the fullest possible extent in a manner consistent with the need to conduct an investigation, unless the individual consents to disclosure or if disclosure is otherwise required by law. Each operating unit has established gender committee with objective to improve awareness, identify opportunity and improvement and issue of the workers specifically on women. The committee will act as the mechanism to	Complied

		monitor and investigate if there is any sexual harassment, domestic violence, and abusive children in the operating unit. The frequency of the meeting is once in three months. Apart from that, flowchart and Procedure on Handling Social Issues, version 1, dated 01/11/2008 was implemented as well. Initial negotiation between the management and the dispute parties should be taken within two weeks after outbreak of issue which the involvement of disputed parties, zone heads, third parties and stakeholders. In addition, the company has implemented "Suara Kami Helpline" as a platform for the workers to raise any issue. The workers have been informed about the platform through morning muster and display on notice boards. The procedure is also accessible on the company's website.	
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: • 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 - Critical (Major) compliance -	Human Rights Charter 2020 included the commitment to respect and uphold labour rights, under which included the commitment as required in this indicator. Based on interview with the sampled workers, observation, documentation review and site visit to the labour quarters and estate facilities, the following were verified: a. Retention of identity documents or passports: All workers are free to keep their own passports. There is no retention of identity documents or passports unless these are needed for passport/work permit renewal. Sampled workers were interviewed and confirmed that they keep their passports themselves. This was further verified during the site visit to the labour quarters, where passport was observed to be kept in the workers houses. Furthermore, the management provides lockers for workers to keep their passport safely. The locker keys are kept by the workers with no duplicate keys held by the management.	Complied

		b. Charging of recruitment fee: As specified in the Migrant Worker Responsible Recruitment Procedure 2024, all recruitment fees are borne by the company. Interviews conducted with sampled workers also confirmed that they have not been charged any recruitment fees. They inform that the workers can report any recruitment fees incurred by them to the management prior to departure in source countries, after arrival, during induction process and through grievance procedures. c. Contract substitution: Based on document review, worker interview and site tour, it was noted all the migrant workers are legally recruited. Written employment contract was provided to them in a language that was understood by the workers. Explanation of terms and condition in the contracts was conducted in their origin country. Interview with the sampled workers confirmed that they have entered employment by voluntarily and freely basis. They also informed that all contract signed in their origin country is consistent with the terms and condition that they received upon arrival. d. Involuntary overtime: Based on interviews conducted with the sampled workers, all overtime work was carried out on a voluntary basis. Workers are free to decline any offers for overtime work. e. 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 company. Verification of the repatriation records and interview with the sampled workers, shows that the workers are given freedom to going back for long leaves or going back for goods. Some workers, who have been employed in the estate and mill for 5 to 12 years, have taken long leaves 2 or 3 times during their services. f. 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. g. 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 with sampled workers.	
6.6.2	**(C)** Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented. - Critical (Major) compliance -	Human Rights Charter 2020 included the commitment to respect and uphold labour rights, under which included the commitment as required in this indicator. SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) has established Migrant Worker Responsible Recruitment Procedure, dated 01/2024. This procedure serves as operational guidance on company commitments in the Human Rights Charter, 2020. The procedure among others included the appointment and monitoring of the agent's performance, and the benefits and rights of the workers at their home country and upon arrival in Malaysia. There are migrant workers has been recruited from India, Indonesia, Nepal and Bangladesh to work in SOU 4 Flemington. Verification during the audit found that there is evidence that the policy and procedures 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. Based on interview with sampled workers, 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	Complied

		origin countries. It has been confirmed through interview with the workers itself.	
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	**(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. - Critical (Major) compliance -	Each Operating Unit of SOU 4 – Flemington Palm Oil Mill UoC is adopting Safety & Health Committee Procedure (UM/HSE/OCP/08, dated 17/11/2021) with the objective: • To introduce the concept of consultation and cooperation between the employer and employee by the formation of the Safety and Health Committee (SHC) at workplace in compliance with legal requirements • To ensure two-way communication between employer and employee • To increase the interest and motivation of employees to participate in safety and health related programme. The Malaysian government has made it compulsory for companies to have an Occupational Safety and Health (OSH) Coordinator to enhance workplace safety and health standards. To comply with the Occupational Safety and Health (Amendment) Act 2022, which came into effect on 01/06/2024, respective operating unit of the UoC has registered their own Occupational Safety and Health (OSH) Coordinator. Sighted registration record as below: • Flemington POM: Registration No. PK/23/OSHC/02/01814, dated 27/05/2023 • Sungai Samak Estate: Registration No. PK/23/OSHC/02/01682, dated 22/03/2023 • Bagan Datoh Estate: Registration No. PK/23/OSHC/02/01680, dated 03/09/2023 • Sabak Bernam Estate: Registration No. SL/23/OSHC/02/04290, dated 03/09/2023 • Flemington Estate: Registration No. PK/24/OSHC/04/02063, dated 16/07/2024	Complied

		The respective managers were appointed as ESH Chairman (PIC) through letter signed by CEO Northern Region. All letters were made available for verification. Sighted appointment letter as below: • Flemington POM: Sighted appointment letter dated 01/01/2023 to Mill Manager by CEO Northern Region as Chairman, and appointment letter dated 15/01/2024 by Mill Manager to Senior Assistant Manager as Secretary, to Office Clerk as Employee Representative, and Assistant Manager as Employer Representative. • Sungai Samak Estate: Sighted appointment letter dated 15/02/2023 to Estate Manager by CEO Northern Region as Chairman, and appointment letter dated 06/04/2024 by Estate Manager to Assistant Manager as Secretary, to Office Clerk as Employee Representative, and Assistant Manager as Employer Representative. • Bagan Datoh Estate: Sighted appointment letter dated 04/07/2024 to Estate Manager by CEO Northern Region as Chairman, and appointment letter dated 01/07/2024 by Estate Manager to Assistant Manager as Secretary, to Office Clerk as Employee Representative, and Assistant Manager as Employer Representative. • Sabak Bernam Estate: Sighted appointment letter dated 01/01/2023 to Estate Manager by CEO Northern Region as Chairman, and appointment letter dated 16/01/2023 by Estate Manager to Assistant Manager as Secretary, to Office Clerk as Employee Representative, and Assistant Manager as Employer Representative. • Flemington Estate: Sighted appointment letter dated 01/01/2023 to Estate Manager by CEO Northern Region as Chairman, and appointment letter dated 01/01/2023 by Estate Manager to Assistant Manager as Secretary, to Office Clerk as Employee Representative, and Assistant Manager as Employer Representative.	

		Both the estates and mill management conduct regular two-way communication with their employees through the quarterly OSH committee meeting. Among the agenda discussed are: • Confirmation of previous minutes of meeting • OSH Objectives & Program (Training, campaign, etc.) • Legal Compliance Issue (if any) • Safety Tools & Personal Protective Equipment (PPE) • Accident statistic, report, and investigation • Internal & External Complaints • Training & Competency • Workplace Inspection Report • Any other matters Evident from the minutes of ESH Meeting which were properly maintained by respective Operating Unit management, the ESH Meeting were conducted on 3-monthly interval frequency as dated below: • Flemington POM: 14/06/2024; 20/03/2024; 21/12/2023; 20/09/2023 • Sungai Samak Estate: 29/07/2024; 29/04/2024; 29/01/2024; 29/12/2023 • Bagan Datoh Estate: 04/06/2024; 04/03/2024; 06/12/2023; 05/09/2023 • Sabak Bernam Estate: 24/07/2024; 25/04/2024; 26/01/2024; 16/11/2023 • Flemington Estate: 25/06/2024; 22/03/2024; 26/12/2023; 22/09/2023	
6.7.2	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	Accident & emergency procedures were available. Each estate management has formed the ERP team, and the organization chart was displayed on notice board for information of the employees. The procedure and signs posted	Complied

	and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed. - Minor compliance -	throughout the workplaces available in multi-language that understood by the workers i.e., Malay, English, Urdu, Indonesian, Tamil, etc. Emergency Response Plans are available for Emergency Contact Numbers, Emergency Evacuation, First Aid Locations, Fire Extinguisher Locations, and Emergency Response Plan (Fire, Chemical Spillage, Chemical Contamination, Flood and Accident) and displayed at strategic locations around the mill, estate office and stores. The competent personnel are appointed and trained to be part of the Emergency Response Team. Appointment letters were sighted in both mill and estate respectively. During the interview, the employees can demonstrate a good understanding regarding on the ERP procedure and plan. During the site visit, verified that the first aid box was available at the boiler station, mill workshop, mill loading ramp, nursery area and manuring activity, FFB harvesting activity and loose fruits collection activity. Samples of First Aid box was checked, and contents found to be complete and in usable order during field visit. Workers trained in First Aid were present in the mill and field operations as sampled below: • Flemington POM: SD-HSE-BOFA-0357, SD-HSE-BOFA-0358, valid until 30/10/2025 • Sungai Samak Estate: (PCA01) 17875, (PCA01) 17879, (PCA01) 17880, (PCA01) 17881, (PCA01) 17882 valid until 10/10/2025 • Bagan Datoh Estate: SD-HSE-BOFA-0311 and SD-HSE-BOFA-0311, valid until 24/10/2025 • Sabak Bernam Estate: SD-HSE-BOFA-0325, valid until 24/10/2025 valid until 24/10/2025, and SD-HSE-BOFA-0339, valid until 23/10/2024, • Flemington Estate: SD-HSE-BOFA-0318, valid until 24/10/2025 During site visit at the POM and audited estates verified that adequate fire extinguishers and hose reels found to be located at strategic locations, operational and maintained in good conditions. In addition, the management	

		also prepared emergency showers and emergency eye wash at strategic locations (e.g., chemical store, laboratory, premix area, fertiliser store, etc.), which also operational and maintained in good conditions. Location map of first aid kits, fire extinguishers, emergency showers and emergency eyewash are available and displayed at strategic area surrounding office and stores. Verified that each operating unit kept its accident records. They will conduct an investigation if there is any workplace accident occur. The investigation will be recorded using standard template established by the SD Guthrie management. Furthermore, they will review the accident record during quarterly OSH meetings.	
6.7.3	**(C)** Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the 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. - Critical (Major) compliance -	Awareness and training program had been carried out. All workers involved had been adequately trained in safe working practices. The objective was to ensure all workers involved have been adequately trained in understanding SDS, safe working practices and the correct use of PPE. Suitable PPE has been provided to the workers based on the HIRARC established, information in the SDS and CHRA assessor's recommendation. During the site visit, the PPE were adequately implemented, e.g., Sterilizer Station, Press Station, loading ramp, oil room, boiler, manuring, harvesting, and spraying. Based on interviews with workers, 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. This PPE issuance will be recorded by the management. The issuance records of the PPE to the workers were sighted during the audit. Used PPE will be collected by management for disposal. The record for PPE Issuance were sighted. The management provides adequate shower rooms and soap for employees' use after returning from activities involving chemical application. Lockers are also provided for the convenience of employees to keep clean clothes for	Complied

<table>
<tr><td></td><td></td><td>them to use to go home. To ensure that no PPE is taken home, the management has provided an area to wash and store PPE. Used PPE will be disposed of as scheduled waste, registered as SW410.</td><td></td></tr>
<tr><td>6.7.4</td><td>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.
- Minor compliance -</td><td>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 February, April and June 2024 for the mill and estate visited.
Example of records verified are as follows:
<u>Flemington POM</u>
<table>
<tr><th>Month</th><th>Total Worker</th><th>Amount</th></tr>
<tr><td>February 2024</td><td>102</td><td>RM5,507.20</td></tr>
<tr><td>April 2024</td><td>103</td><td>RM6,600.80</td></tr>
<tr><td>June 2024</td><td>103</td><td>RM5,716.40</td></tr>
</table>
<u>Sungai Samak Estate</u>
<table>
<tr><th>Month</th><th>Total Worker</th><th>Amount</th></tr>
<tr><td>February 2024</td><td>263</td><td>RM8,662.90</td></tr>
<tr><td>April 2024</td><td>251</td><td>RM10,308.20</td></tr>
<tr><td>June 2024</td><td>261</td><td>RM9,512.50</td></tr>
</table>
<u>Sabak Bernam Estate</u>
<table>
<tr><th>Month</th><th>Total Worker</th><th>Amount</th></tr>
</table></td><td>Complied</td></tr>
</table>

<table>
<tr>
<td></td>
<td></td>
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<table>
<tr><td>February 2024</td><td>205</td><td>RM6,272.00</td></tr>
<tr><td>April 2024</td><td>197</td><td>RM7,872.10</td></tr>
<tr><td>June 2024</td><td>195</td><td>RM6,697.20</td></tr>
</table>

<u>Bagan Datoh Estate</u>
<table>
<tr><th>Month</th><th>Total Worker</th><th>Amount</th></tr>
<tr><td>February 2024</td><td>300</td><td>RM11,914.10</td></tr>
<tr><td>April 2024</td><td>302</td><td>RM13,932.60</td></tr>
<tr><td>June 2024</td><td>309</td><td>RM12,748.70</td></tr>
</table>

<u>Flemington Estate</u>
<table>
<tr><th>Month</th><th>Total Worker</th><th>Amount</th></tr>
<tr><td>February 2024</td><td>183</td><td>RM5,868.50</td></tr>
<tr><td>April 2024</td><td>177</td><td>RM7,208.70</td></tr>
<tr><td>June 2024</td><td>183</td><td>RM6,212.90</td></tr>
</table>
</td>
<td></td>
</tr>
<tr>
<td>6.7.5</td>
<td>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.
- Minor compliance -</td>
<td>In accordance with the Occupational Safety and Health (Notification of Accident, Dangerous Occurrence, Occupational Poisoning, and Occupational Disease) Regulations 2004 [NADOPOD], which fall under the purview of the Occupational Safety and Health Act of 1994 (Act 514), it is mandatory for the UoC to submit the JKKP 8 form to the Department of Occupational Safety and Health (JKKP) before January 31st each year.</td>
<td>Complied</td>
</tr>
</table>

		The verification process confirmed that the JKKP 8 reports for each Operating Unit were duly submitted to JKKP in January 2024 for the year 2023 report through the MyKKP portal as details below: • Flemington POM: JKKP 8 dated 11/01/2024 for the year 2023 report. Report (Ref. No. JKKP 8/161294/2023) stated: ▪ Total Cases of Accidents with Lost Workdays = 8 ▪ Total Lost Workdays = 246 ▪ Number of Accident Cases without Lost Workdays = 2 ▪ Total Accident Cases = 10 • Sungai Samak Estate: JKKP 8 dated 30/01/2024 for the year 2023 report. Report (Ref. No. JKKP 8/177517/2023) stated: ▪ Total Cases of Accidents with Lost Workdays = 2 ▪ Total Lost Workdays = 2 ▪ Number of Accident Cases without Lost Workdays = 5 ▪ Total Accident Cases = 6 • Bagan Datoh Estate: JKKP 8 dated 09/01/2024 for the year 2023 report. Report (Ref. No. JKKP 8/158842/2023) stated: ▪ Total Cases of Accidents with Lost Workdays = 1 ▪ Total Lost Workdays = 14 ▪ Number of Accident Cases without Lost Workdays = 0 ▪ Total Accident Cases = 1 • Sabak Bernam Estate: JKKP 8 dated 30/01/2024 for the year 2023 report. Report (Ref. No. JKKP 8/165115/2023) stated: ▪ Total Cases of Accidents with Lost Workdays = 4 ▪ Total Lost Workdays = 19 ▪ Number of Accident Cases without Lost Workdays = 6 ▪ Total Accident Cases = 5 • Flemington Estate: JKKP 8 dated 23/01/2024 for the year 2023 report. Report (Ref. No. JKKP 8/165516/2023) stated: ▪ Total Cases of Accidents with Lost Workdays = 2	

		▪ Total Lost Workdays = 50 ▪ Number of Accident Cases without Lost Workdays = 0 ▪ Total Accident Cases = 2 The MyKKP portal not only facilitates the submission of reports but also provides access to records from the past five calendar years. Furthermore, it was ascertained that each Operating Unit of the UoC have diligently maintained records on Lost Time Accident (LTA) metrics.	
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 -	The estates continued to monitor the Implementation of Integrated Pest Management (IPM) plans. a) The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by SOP dated Dec 2023 Section 15.0 beneficial plant for natural control of oil palm leaf pests. b) In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as T*urnera subulata, Cassia cobanensis, Antigonon leptopus,* along the roadsides and designated points in the fields and also within the nursery perimeter. c) The plan also advocated single layer EFB mulching in order to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued. These monthly detection and observations were carried by staff. d) All the estates carried census on rat damage and diseases like Ganoderma. Rat baiting was by calendar baiting at 2 campaigns per year where recommended by the GM /Agronomist. Baitings are continued until bait acceptance threshold level.	Complied

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 -	This is not practiced in the estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. The estates have declared this compliance in the status of IPM species invasiveness.	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 -	There was no land preparation in SOU 04 Mill and Estates by burning ever since SD Guthrie Berhad practiced zero burning as per the policy / guidelines in: a) EQMS-SOP-Section B2 - Under felling/clearing & land preparation b) Responsible Agriculture Charter Rev 2020 c) Land Preparation for replanting in ARM Manual. SD Guthrie Berhad has a policy of no open burning. As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate. No fire was used for waste disposal.	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 written justification in Standard Operating Procedure (SOP) of all agrochemicals are available the Agricultural Reference Manual (ARM), SOP and in the Safety Pictorial Book prepared by Sime Darby Plantation Sdn Bhd. Refer to Sime Darby Agricultural Reference Manual, issue:1 version:3 dated 01/07/2011. Selected products are specific to the target pest, weed and disease. Among pesticide listed in the procedure are *Acephate, Cypermethrin, 2,4-D Methyl Amine, Glufosinate Ammonium, Glyphosate Isopropylamine, Indaziflam, Metsulfuron Methyl, Sodium Chlorate, Triclopyr Butotyl, Propineb, Thiram, Flucoumafen, Walfarin,* etc.	Complied

7.2.2	**(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. - Critical (Major) compliance -	Records of pesticides used (including active ingredients used and their LD 50, area treated, amount of a.i. applied per ha and number of applications) is maintained by the estate and submitted to the Head Quarters on a monthly basis. Among the pesticides recorded for the period of Dec 2022 – Nov 2023 are *Acephate, Cypermethrin, 2,4-D Methyl Amine, Glufosinate Ammonium, Glyphosate Isopropylamine, Indaziflam, Metsulfuron Methyl, Sodium Chlorate, Triclopyr Butotyl, Propineb, Thiram, Flucoumafen, Walfarin, MSMA, Diuron,* and *Malathion.* Upon examination of the records meticulously maintained by each estate, it has been verified that the recorded pesticides align accurately and correspond with the information documented in both the store card records and the Chemical Register.	Complied
7.2.3	**(C)** Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans. - Critical (Major) compliance -	The policy of the estates was to systematically minimize the use of pesticides in accordance with IPM plan. The estate continues to implement cultural/biological control for the oil palm pest in the plantation such as leaf eating pest and rat. IPM techniques applied at the estate include monitoring of pest numbers and the use of triggers for initiation of control measures. Although there have been no outbreaks of leaf eating pests, beneficial plants are being established along main roads and block boundaries to attract natural predators. The estate has established IPM program. The plan was reviewed on annually basis. The IPM consist of Planting Beneficial Plant, Rat damage census, and Ganoderma census. The pesticide reduction program is monitored on usage per hectare basis.	Complied
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines. - Minor compliance -	Based on the site visit, records review, and interview with chemical handlers, it verified that there was no prophylactic use of pesticides at the estates.	Complied
7.2.5	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 in exceptional	Based on documentation reviews (chemical usage records, chemical register, justification of pesticides, chemical bin cards, chemical stock purchase), site visits, and interview with relevant personnel (storekeeper, workers, etc.), it	Complied

	circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: 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. - Minor compliance -	was noted that each estate of SOU 4 – Flemington Palm Oil Mill UoC had not use pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and *paraquat*. Except for *2,4-D-Dimethylammonium* and *Cypermethrin* which were Class II chemicals, all others were of Class III & IV. Use of *paraquat* had been eliminated in accordance with SDP policy and was replaced by a contact or systemic herbicide e.g., *Glyphosate Isopropylammonium, Triclopyr-Butotyl, 2,4-D-Dimethylammonium, Indaziflam, Monosodium Methanearsonate (MSMA), Gufosinate Ammonium, Metsulfuron-Methyl, Sodium Chlorate,* etc. *Monocrotophos* was eliminated and in its place, *Acephate* is used.	
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. - Critical (Major) compliance -	All pesticide operators had attended training on the safe handling and application of pesticides in compliance with Regulation 22 of the Pesticides Act 1974. Sampled related training records as below: • Sungai Samak Estate: SDS Training (30/11/2023); Chemical Application SOP (12/07/2024); Rat Baiting SOP (22/07/2024) • Bagan Datoh Estate: Buffer/Riparian Zone (06/01/2024); Chemical Premix (04/11/2023); • Sabak Bernam Estate: SDS Training (04/10/2023); SOP Spraying and Buffer Zone (30/07/2024) • Flemington Estate: SDS Training (01/08/2024); Spraying Pump Maintenance and Calibration (01/07/2024); SOP Rat Bait (20/07/2024) The training includes spraying technique, precautions, and symptoms of toxic reactions such as skin disorders, rashes, mouth, and throat pain, breathing difficulties or nail problems.	Complied

		Appropriate safety and application equipment (safety boots, safety helmets, rubber boots, cartridge masks, safety goggles, gloves, aprons, and raincoat-type long trousers) had been provided and used by the pesticide's operators. All precautions attached to the pesticides (SDS) had been observed, applied, and understood by the workers. During site visit, First Aid Kits were found to be available during pesticides spraying in the fields (4th Schedule) and Portable signboard noted to be displayed at areas of spraying activity (5th Schedule). Programmes and training records verified to be satisfactory. The UoC has adequate facilities for mixing of pesticides and cleaning up after work. There are suitable storage areas for PPE.	
7.2.7	**(C)** Storage of all pesticides is in accordance with recognised best practices. - Critical (Major) compliance -	There are no changes as previous assessment finding. During site verification at store of pesticides were found stored in the mill and estate's Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. The stores were at all times locked and at the time of visit the store clerk was seen to unlock the padlock to open entrance door for auditor to inspect the store. At the entrance door, signage requiring donning of PPE were visibly posted. The Chemical Store signage with required Hazard Symbols were available at the entrance. The facility ventilation fan was found working with adequate ventilation available, up-to-date chemical register, trade and generic names. Chemicals were mixed in the pre-mixing areas of the store that was under lock and key. Emergency shower and eye wash were available at the pesticides store in case of accidents. The water pressure was noted to be sufficient for such purpose. Safety Data Sheets (SDS) were available in the stores. The SDS are in English and Bahasa Malaysia (understood by the workers).	Complied

7.2.8	All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. - Minor compliance -	Each estate of SOU 24 is adopting the procedure SD/SDP/PSQM (ESH)/203-EN1–Scheduled Wastes (Hazardous Waste) Management, which was established by SDP management. Used pesticide containers were either reused as containers for spraying solution or disposed of as scheduled waste or recyclable waste. For disposal, empty pesticide containers are triple rinsed and pierced at the bottom, later stored in the empty container store. At respective estate of the UoC, record on the disposal and recycle of pesticide containers was also made available during the audit. Records on the usage and disposal were well recorded and documented: • Sg Samak Estate: disposed as SW409 through DOE approved contractor. Sighted Consignment Note No. 2024072409UZ5L7J dated 24/07/2024 with the quantity of 0.1486 MT. • Bagan Datoh Estate: disposed as SW409 through DOE approved contractor. Sighted Consignment Note No. 2024053016L98HNQ dated 30/05/2024 with the quantity of 0.5570 MT. • Sabak Bernam Estate: disposed as recyclable item through DOE approved recycle centre. Sighted Consignment Note No. 2400 dated 08/08/2023 with the quantity of 523 pieces. • Flemington Estate: disposed as SW409 through DOE approved contractor. Sighted Consignment Note No. 2024073016XLT7FE dated 30/07/2024 with the quantity of 0.0058 MT.	Complied
7.2.9	**(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. - Critical (Major) compliance -	Based on documentation reviews (chemical usage records, chemical register, justification of pesticides, chemical bin cards, chemical stock purchase), site visits, and interview with relevant personnel (storekeeper, workers, etc.), it was noted that each estate of the UoC had not practicing the aerial spraying.	Complied

7.2.10	**(C)** Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	The chemical handlers for each operating unit of SOU 4 – Flemington Palm Oil Mill UoC were examined under the Medical Surveillance Programme due to the nature of their work where they are exposed to chemicals that can be hazardous to health as stipulated in the Use and Standard of Exposure or Chemicals Hazardous to Health (USECHH) Regulations 2000 under the Occupational Safety & Health Act (OSHA) 1994. Records maintained, showed workers who handled chemicals were sent for medical surveillance: • Flemington POM: ▪ Conducted on 10/07/2024 by HQ/12/DOC/00/279 on 12 workers – report dated 25/07/2024 indicated that all are fit to work. ▪ Conducted on 12/07/2024 by HQ/08/DOC/00/131 on 12 workers – report dated 31/07/2024 indicated that all are fit to work. • Sungai Samak Estate: Conducted by HQ/08/DOC/00/660 on 25/07/2024 on 11 workers. Report dated 31/07/2024 stated that no workers had abnormal findings in terms of occupational health. However, there are 3 workers with abnormal findings in terms of non-occupational health. The OHD recommends that these affected workers undergo a repeat liver function test in 3 months' time for reassessment. The estate management planned to send for repeat liver function test in September 2024. • Bagan Datoh Estate: Conducted on 17/07/2024 by HQ/12/DOC/00/279 on 27 workers – report dated 07/08/2024 indicated that all are fit to work. • Sabak Bernam Estate: Conducted on 19/03/2024 by HQ/08/DOC/00/131 on 21 workers – report dated 29/03/2024 indicated that all are fit to work. • Flemington Estate: Conducted between Jan 2024 to May 2024 by HQ/08/DOC/00/131 on 30 workers – report indicated that all are fit to work.	Complied

		No abnormalities reported by the Occupational Health Doctor (OHD). The medical reports showed that there was no case of low blood cholinesterase levels. Any worker with such health condition would be declared as unfit for work with pesticides. No such cases in the UoC as at the date of the audit. In addition to the annual medical surveillance, monthly clinical checks (gastrointestinal, urinary system, pregnancy) also carried out by the Medical Health Officer/Assistant on the chemical handlers. Medical surveillance records and monthly health checking records (done at the clinics) were available and satisfactorily maintained. Chemical handlers were interviewed during field visits and feedback received that they did not have any symptoms of toxic reactions such as skin disorders, rashes, mouth, and throat pain, breathing difficulties or nail problems.	
7.2.11	**(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. - Critical (Major) compliance -	As per verification, based on the new mother that has been identified, none of them are handling chemicals. There is evidence that once they have been identified as pregnant, the management will directly change them for other types of workers which not related to chemical. It has been further confirmed through interview with sample female workers and site visit. For the people that have medical restrictions, the UoC is complying with the Part X (Medical Removal Protection) – Regulation 28. Medical removal protection of Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulations 2000, which states: i. The employer shall not permit an employee to be engaged in and shall remove him from any work that exposes or likely to expose him to chemicals hazardous to health on each occasion that the medical finding, determination or opinion expressed by an occupational safety and health officer who is also a medical practitioner or by an occupational health doctor shows that the employee has a detected medical condition which places him at increased risk of material impairment to health from exposure to chemicals hazardous to health.	Complied

		ii. The employer, after being notified by an occupational safety and health officer who is also a medical practitioner or an occupational health doctor of the fact, shall not permit a pregnant employee or breastfeeding employee to be engaged in, and shall remove the employee from work which may expose or is likely to expose the employee to chemicals hazardous to health. iii. The employer shall return an employee to his former job - (a) for an employee removed in accordance with subregulation (1), when a subsequent medical determination results in a medical finding, determination or opinion which shows that the employee no longer has the detected medical condition; or (b) for an employee removed in accordance with subregulation (2), at the appropriate time where the employee is no longer pregnant or breastfeeding a child. iv. For the purpose of this regulation, "medical practitioner" means a medical practitioner registered under the Medical Act 1971 [Act 50]. Following the guidance outlined in the CHRA report, employees involved in tasks related to chemicals are required to undergo annual medical surveillance. If there a case where a worker indicates he/she is "Not Fit To Work," the OHD will then suggest "Medical Removal" for that particular individual. However, based on the latest results from medical surveillance, it has been determined that all employees are fit to work. Therefore, the OHD has not made any recommendations for "Medical Removal" based on the current assessments.	
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 -	All waste and pollution are identified and documented in the Waste Management Action Plan. The compilation for 2024 was guided by the GSD (Group Sustainability Department) team applicable to the estate and mill. The common significant environmental receptors for the estate/mill operations among others as summarized below; a) Air - sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping)- GHG b) Water - cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) & boiler quenching water and blow down c) Land - Scheduled waste, domestic waste and industrial/field operations. The waste generated from the estate and mill operations as shown below: a) Scheduled Waste - Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries b) Domestic Waste - rubbish from the estate complex and employees' quarters rubbish from the mill complex and employees' quarters c) Industrial Waste - scrap iron Fibre, palm kernel shell, boiler ash, d) Sewage - Sewage from housing/office complex The pollution identified from the estate/mill activities as described below: a) Black Smoke - Emission from vehicles/engines, Boilers b) Odor & Gases - Activities from the effluent treatment c) Leakage of lubricant - Storage & vehicle maintenance	Complied

		The pollution prevention plan as practiced in the estates as summarized in 7.10.3 below. The estates and mill also maintained records of quantity generated and disposal made for the scheduled waste. Based on the samples taken, the documentation and practices made in relation to the waste and pollution management were concluded effective to address concerns on the environmental quality.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. - Minor compliance -	In Flemington POM and the estates in SOU 04, procedure SD Guthrie Berhad / (ESH)/203-EN1 – Scheduled Wastes (Hazardous Waste) Management has been established. a) Management and disposal of waste water 2024 has been established compiled by Assistant Engineer/Assistants/Staff. b) Waste Management Plan 2024 has been established prepared by QA and verified by the Assistant Engineer/Assistants/Staff. c) Waste Management Plan 2024 has been established in Jan 2024. d) Based on Environmental Impact Evaluation (file no: SM/5.2/EIE) and Environment Aspect and Impact Identification (file no: SM/5.2/EAI) improper disposal of clinical items will be impact on community, depletion of natural resources and land contamination. e) Interview with staffs and workers i.e. storekeepers and chemical mixer were trained and they had understood the hazards involved and how the chemicals should be used and disposed in a safe manner. f) Among the identified wastes include empty chemical containers including pesticides containers. Empty pesticides containers were washed at washing station prior to disposal. Disposals were carried out in compliance with relevant regulation of scheduled waste. Inventory and consignment documents verified for confirmation of proper management and disposal. The CU scheduled waste is disposed to the following vendors registered with DOE. Used lubricants oil and used batteries were collected by SDI upon completion of every vehicles/engine servicing. DOE has made approval to authorize SDI via letter dated 06/9/2011. DOE	Complied

letter of authority was sighted and verified. SW 404 is despatched to Exxxxxx Mxxxxxxxx Sxx Bxx.

Estate/Mill	Date	SW 410	SW 409	SW 305	SW 312	SW 307	SW 404
S Samak	24/07/24	0.135	0.253	-	0.019	0.386	-
S Samak	22/04/24	0.175	0.323	-	0.064	0.152	-
S Samak	20/05/24	-	-	-	-	-	0.005
S Bernam	07/08/24	0.016	0.016	0.240	-	-	-
S Bernam	26/04/24	0.0219	-	0.146	-	-	-
S Bernam	23/05/24	-	-	-	-	-	0.001
S Bernam	21/05/24	-	-	-	-	-	0.001
B Datoh	05/06/24	-	-	0.120	-	0.240	-
B Datoh	30/05/24	0.189	0.557	-	-	-	-
B Datoh	22/11/23	0.052	1.023	0.190	-	0.210	-
B Datoh	13/05/24	-	-	-	-	-	0.001
B Datoh	11/01/24	-	-	-	-	-	0.002
Flemington	30/07/24	0.595	0.005	0.050	-	-	-
Flemington	29/07/24	0.715	0.099	-	-	-	-
Flemington	14/05/24	-	-	0.080	0.022	-	0.001
Flemington	30/04/24	0.721	0.065	0.125	-	-	-
FPOM	17/04/24	0.470	0.197	0.190	0.022	0.003	0.050
FPOM	21/10/23	0.336	0.295	0.025	-	0.020	0.050

The CU scheduled waste is disposed to the following vendors registered with DOE.

Estate	Validity	SW Buyers/Vendor
S Samak Estate	30/4/25	Pentas Flora (Ipoh) Sdn Bhd
B Datoh Estate	30/4/25	Pentas Flora (Ipoh) Sdn Bhd
Flemington Estate	30/4/25	Pentas Flora (Ipoh) Sdn Bhd
S Bernam Estate	30/4/25	Sime Kubota Sdn Bhd / SDI
Flemington Mill	30/4/25	Kualiti Alam Sdn Bhd

Empty containers were dispatched to licensed buyer as SW 409 for all estates except for Sabak Bernam Estate disposed empty container to Sxx Sxxxx Txxxxxxxx Exxxxxxxxx recent being 523 units on 08/08/23.

Domestic waste for the operating units in SOU 04 was disposed as follows;

	Disposal site		Remarks
Estate	Estate	External	
S Samak	-	MPTI	Collection 2/3 x week
B Datoh	-	MPTI	Collection 2/3 x week
Flemington	-	MPTI	Collection 2/3 x week
S Bernam	-	MPTI	Collection 2/3 x week

Evidence of collection were verified through the payment made to Majlis Perbandaran Teluk Intan e.g. bill no BDE 03/04/2024 - 9115 - and FTSB-

		May23-004 dated 19/05/2024. The estates and mill appoint respective contractors (e.g. Txxxx Wxxx Exxxxxxxxx and Fxxx Txxxxxxxx for FPOM) FPOM dated 24/05/2024 ref 3796 for the transportation to the municipal landfill (Axxx Axxxx Sxx Bxx located at Changkat Jong Perak).	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	There was no land preparation in SOU 04 Mill and Estates by burning ever since the organisation practiced zero burning as per the policy and guidelines in: a) EQMS-SOP-Section B2 - Under felling/clearing & land preparation b) Responsible Agriculture Charter Rev 2020 c) Land Preparation for Terracing in ARM Manual. As advocated, the estate practiced zero burning. In the replants visited during the audit in the Estate, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal.	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 -	Good agriculture practices which follow the group agriculture manual contains Standard Operating Procedures to ensure soil fertility is managed to a level that ensures optimal and sustained yield. All sample Estates operate in accordance with the Agriculture Manual and standard operating procedures. The practices are consistently monitored by estate operation management and the regional office. The recommendations for improvements are given to maintain sustainable practices. Leaf analysis and foliar sampling will be monitored on a yearly basis. Variable dosage recommendation was given by the agronomist for fertilizer input for all sample Estates. ARM Section 8 Rev: 02 Issue date: June 2021 covers the procedure for fertilizer application for both immature and mature. The	Complied

		procedure gives the guideline type of fertilizers to be used, timing to apply, dosage and placement. The sustaining of the soil fertility is guided by the organization SOPs content among others as stated in sections of the following documents: a) EQMS chapter B8 - Leguminous Cover Crops b) EQMS chapter B14 – Manuring c) ARM Section 8 – Manuring	
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 conducted accordingly for the sampled estates to monitor the changes in nutrient status. The results of the analysis were used by the agronomist for their recommendation for fertilizers applications programmed. The soil analysis is done once in 5 years. This analysis was followed as per Sustainable Plantation Management System (SPMS) Appendix 11 Ver. 1, under SOP for taking Soil samples dated 01/08/2009. Analysis reports were made available for verification as per below: <u>Sg Samak Estate:</u> • Soil Analysis: 18 soil samples received on 27/04/2023 from the estate. Referred to Soil Analysis Test Report No. S73/2023 dated 08/12/2023, the analysis test were conducted for pH level, Organic C, Total N, Total P, Available P, Exchange K, Exchange Ca, Exchange Mg, and C.E.C. • Plant Analysis: 33 oil palm leaf samples received on 10/04/2023 from the estate. Referred to Plant Analysis Test Report No. P161/2023 dated 10/05/2023, the analysis test were conducted for Major Element (Ash, N, P, K, Mg, Ca, Cl, & S), and Minor Element (Mn, B, Cu, Zn, Fe, & Na). <u>Bagan Datoh Estate:</u> • Soil Analysis: 24 soil samples received on 24/02/2023 from the estate. Referred to Soil Analysis Test Report No. S63/2023 dated 06/111/2023,	Complied

		the analysis test were conducted for pH level, Organic C, Total N, Total P, Available P, Exchange K, Exchange Ca, Exchange Mg, and C.E.C. • Plant Analysis: 56 oil palm leaf samples received on 22/11/2023 from the estate. Referred to Plant Analysis Test Report No. P17/2024 dated 02/01/2024, the analysis test were conducted for Major Element (Ash, N, P, K, Mg, Ca, Cl, & S), and Minor Element (Mn, B, Cu, Zn, Fe, & Na). <u>Sabak Bernam Estate:</u> • Soil Analysis: 15 soil samples received on 30/01/2023 from the estate. Referred to Soil Analysis Test Report No. S60/2023 dated 26/10/2023, the analysis test were conducted for pH level, Organic C, Total N, Total P, Available P, Exchange K, Exchange Ca, Exchange Mg, and C.E.C. • Plant Analysis: 60 oil palm leaf samples received on 01/11/2023 from the estate. Referred to Plant Analysis Test Report No. P469/2023 dated 29/11/2023, the analysis test were conducted for Major Element (Ash, N, P, K, Mg, Ca, Cl, & S), and Minor Element (Mn, B, Cu, Zn, Fe, & Na). <u>Flemington Estate:</u> • Soil Analysis: 12 soil samples received on 31/03/2023 from the estate. Referred to Soil Analysis Test Report No. S83/2023 dated 02/01/2024, the analysis test were conducted for pH level, Organic C, Total N, Total P, Available P, Exchange K, Exchange Ca, Exchange Mg, and C.E.C. • Plant Analysis: 5 oil palm leaf samples received on 18/12/2023 from the estate. Referred to Plant Analysis Test Report No. P32/2024 dated 17/01/2024, the analysis test were conducted for Major Element (Ash, N, P, K, Mg, Ca, Cl, & S), and Minor Element (Mn, B, Cu, Zn, Fe, & Na).	
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.	The agronomist of the research centre will recommend the EFB Application (rate & area). Usually, area that will be applied with EFB is a low-yield area.	Complied

	- Minor compliance -	EFB mulching had been carried out in mature area along the inter-row, and around the circle in the immature palms. EFB Mulching Application and field maps indicate the amounts and locations of EFB application in the estates. Records of EFB delivery, mulching quantities, and field locations were well maintained: • Sg Samak Estate: The recommendation by R&D Centre is 20 MT/Ha. As updated in Jul 2024, the estate has finished the EFB application at Blcok 06 M with total of 1,881.89 MT of EFB has been applied for 75.14 Ha. now the estate enter Block 14 B and as per Jul-24 has been applied 90.54 MT out of 1,623.40 MT of EFB for 81.17 Ha. the EFB application record has been maintained by Assistant Manager. • Bagan Datoh Estate: The recommendation by R&D Centre is 20 MT/Ha. As updated in Jul 2024, the estate has finished the EFB application at Block 15D with total of 1,453.00 MT of EFB has been applied for 72.67 Ha, and at Block 15E with total of 1,378.00 MT of EFB has been applied for 69 Ha. now the estate enter Block 15F and as per Jul-24 has been applied 97 MT out of 1,375.00 MT of EFB for 68.76 Ha. the EFB application record has been maintained by Assistant Manager. • Sabak Bernam Estate: The recommendation by R&D Centre is 20 MT/Ha. As updated in Jul 2024, the estate has finished the EFB application at Block 16B with total of 820.00 MT of EFB has been applied for 41.00 Ha. Now the estate enter Block 14B and as per Jul-24 has been applied 322.83 MT out of 800.00 MT of EFB for 40.00 Ha. the EFB application record has been maintained by Assistant Manager. • Flemington Estate: The recommendation by R&D Centre is 20 MT/Ha. As updated in Jul 2024, the estate is in the progress to finish the EFB application at Block 11A. Latest todate application is 93.88 % which 641 MT has been applied over 683 MT recommended. The EFB application record has been maintained by Assistant Manager.	

<table>
<tr><td>7.4.4</td><td>Records of fertiliser inputs are maintained.
- Minor compliance -</td><td>Fertilizer application program was monitored using records like program sheets, bin cards, field cost book, Fertilizer Application monitoring forms, etc. Records of programs and applications of fertilizers were reviewed by auditors. Review of the records revealed that the actual fertilizers applied in 2022/23 was in line with the program. The following fertilizers were applied in SOU 04 estates subject to the recommendation by the Agronomist:
• Sg Samak Estate: The 2023/2024 and 2024/2025 Fertilizer Program recommended the NKC1, NKC2, Borate, Kieserite, and RP. Sighted Jul-24 record that now the estate applying the 1.50 kg/palm of Kieserite at 06M, and 07M blocks.
• Bagan Datoh Estate: The 2023/2024 and 2024/2025 Fertilizer Program recommended the NKC2, Borate, Kieserite, and RP. Sighted Aug-24 record that now the estate applying the 2.00 kg/palm of Kieserite at 13A, and 13C blocks.
• Sabak Bernam Estate: The 2023/2024 and 2024/2025 Fertilizer Program recommended the NKC2, Borate, and RP. Sighted Aug-24 record that now the estate applying the 2.00 kg/palm of RP at 13A, and 20E blocks.</td><td>Complied</td></tr>
<tr><td colspan="4">Criterion 7.5: Practices minimise and control erosion and degradation of soils.</td></tr>
<tr><td>7.5.1</td><td>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.
- Critical (Major) compliance -</td><td>Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows:
<table>
<tr><td>Sg Samak Estate</td><td>Bagan Datoh Estate</td><td>Sabak Bernam Estate</td><td>Flemington Estate</td></tr>
<tr><td>Selangor</td><td>Selangor</td><td>Selangor</td><td>Selangor</td></tr>
<tr><td>Briah</td><td>Briah</td><td>Briah</td><td>Briah</td></tr>
<tr><td>Peat</td><td>Bernam</td><td>Bernam</td><td>Bernam</td></tr>
<tr><td>–</td><td>Kangkong</td><td>Unclassified</td><td>Jawa</td></tr>
</table></td><td>Complied</td></tr>
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<tr><td>–</td><td>Sedu</td><td>–</td><td>–</td></tr>
<tr><td>–</td><td>Jawa</td><td>–</td><td>–</td></tr>
<tr><td>–</td><td>Tongkang</td><td>–</td><td>–</td></tr>
</table>
There were 258.40 ha of peat soils identified in Sg. Samak Estate as per Soil Series Map issued by the R&D - TTAS – Precision Agriculture Unit dated March 2019.
</td><td></td></tr>
<tr><td>7.5.2</td><td>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 (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.
- Minor compliance -</td><td>Like all SDPB Estates, the estates visited in SOU 04 continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by:
a) Reclassification of conservation set aside (CSA) For Upstream Operations dated 31/05/2019 ref no GSQM/PLS/CSA-GD01
b) Land Preparation for Terracing in ARM Manual.

It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in some mature areas. The cover crop mucuna bracteata had been planted along some slopes by management. Large areas with neprolepis biserrata in the inter rows were sighted during the visit. The slope maps for the titled ha were provided by the R&D Precision Agriculture Unit Sept 2019 with 100% terrain for each estate is at the range of 0° – 2^{O}.</td><td>Complied</td></tr>
<tr><td>7.5.3</td><td>There is no new planting of oil palm on steep terrain.
- Minor compliance -</td><td>This compliance being addressed in the following stating the following among others:</td><td>Complied</td></tr>
</table>

		a) Reclassification of conservation set aside (CSA) For Upstream Operations dated 31/05/2019 ref no GSQM/PLS/CSA-GD01 b) Land Preparation for Terracing in ARM Manual. "Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree, the existing crop all vegetative shall be maintained accordingly". However, based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill UoC. The existing estates are maintaining the planted (productive and non-productive) area by practicing replanting method. Therefore, there is no new planting of oil palm on steep terrain practice by each estate of the UoC.	
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 -	Soil surveys are made and available in a soil map at the estates. Topographic contour maps are also available which are both used to manage the drainage and road works in the estates. There were 258.40 ha of peat soils identified in Sg. Samak Estate as per Soil Series Map issued by the AAT – Precision Agriculture Unit dated March 2019. However, based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill UoC. The existing estates are maintaining the planted (productive and non-productive) area by practicing replanting method.	Complied

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 -	There were 258.40 ha of peat soils identified in Sg. Samak Estate as per Soil Series Map issued by the AAT – Precision Agriculture Unit dated March 2019. As addressed in the Sime Darby Plantation Group Sustainability and Quality Policy Statement signed by the Group Managing Director on 2/12/2019 and Responsible Agriculture Charter Revised 2020, under section 3.2: a) Protect and enhance forest: "We will seek to protect and enhance forest and wildlife, and minimise carbon emission from land use change through: i. No new development of peat areas, regardless of depth or location. ii. We will seek to rehabilitate existing plantings on peats where possible. However, based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill UoC. The existing estates are maintaining the planted (productive and non-productive) area by practicing replanting method.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Soil surveys are made and available in a soil map at the estates. Topographic contour maps are also available which are both used to manage the drainage and road works in the estates. However, based on observations, documentation review and interview with management, local communities, and neighbouring stakeholders, it was verified that there is no occurrence of any new planting within the SOU 4 – Flemington Palm Oil Mill UoC. The existing estates are maintaining the planted (productive and non-productive) area by practicing replanting method.	Complied
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 -	There is no new planting on peat regardless of depth after 15 November 2018 in existing areas. There were 258.40 ha of peat soils identified in Sg. Samak Estate as per Soil Series Map issued by the AAT – Precision Agriculture Unit dated March 2019. No other soil categorized as problematic or fragile soil.	Complied
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. **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). - Minor compliance -	SD Guthrie Berhad has conducted peat soil verification at Sg. Samak Estate on 19/2 to 22/2/2019 and documented in Peat Soil Verification at Sg. Samak Estate for RSPO Compliance dated 1/4/2019. a) The verification was conducted by 2 agronomists from Plantation Research and Advisory. Sime Darby Plantation Berhad has inventoried and documented all the peat area 2019 Sime Darby Plantation Berhad RSPO Peat Inventory R1. b) The latest submission to RSPO Secretariat has been done on 30/10/2023. c) As per report, total area planted on peat in Sg. Samak Estate recorded at 258.40 ha. d) Sg Samak Estate made a latest soil sampling via R&D visit on 16/07-17/07/2024 to ascertain the latest development on the soil status of the estate and in particular to verify the changes in mineral nutrient in the peat soil area. The report has yet to be released at the time of audit.	Complied
7.7.3	**(C)** Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Sg. Samak Estate have 258.40 ha of peat area in Yiew Lian Division. The estate has established the Water Management Plan for peat area. The management plan was reviewed on annually basis. The monitoring of peat soil subsidence was guided by the following; a) Item 2 – Optimal Water Levels for Coastal/Peat Soil and b) Item 4 – Water-table monitoring of Chapter 10 of Sime Darby Agricultural Reference Manual – Water Management in Coastal and Peat Plantings. c) Guidance in the "Peat Subsidence Gauge Installation SOP" dated 14/03/2016.	Complied

Sg Samak Estate monitored water levels using water level markers in drains and water tubes for ground water levels. Records relating to peat management dated 08/07/2024 as follows:

Field no	tube no	<45 cm	45-60 cm	61-90 cm	91-120 cm
2016A	1	-	/	-	-
2015A	4	-	/	-	-
2015B	7	-	/	-	-
2014A	10	-	/	-	-
2014B	11	-	/	-	-
2011A	13	-	/	-	-
2002D1	15	-	/	-	-
2004DA	16	-	/	-	-
2004D	17	-	/	-	-
2005D	18	-	/	-	-
2005DA	20	-	/	-	-
2017A	21	-	/	-	-
2017B	22	-	/	-	-
2004M	24	-	/	-	-
2007MA	26	-	/	-	-
2006M	28	-	/	-	-
2008M	29	-	/	-	-

<table>
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<td>There are map showing location of peat subsidence pole at P01B / P02D & with a total 5 piezometer. The peat subsidence monthly monitoring among others as follows sighted sample dated 08/01/2024.
<table>
<tr><th>Areas</th><th>Management Plan</th><th>PIC</th><th>Date</th></tr>
<tr><td>Water level</td><td>To maintain water level 40-60 cm on weekly basis</td><td>Div Staff/AM</td><td>On-going</td></tr>
<tr><td>Flushing Out</td><td>Releasing water during rainy period.</td><td>Div Staff/AM</td><td>On-going</td></tr>
</table></td>
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<tr>
<td>7.7.4</td>
<td>(C) A documented water and ground cover management programme is in place.
- Critical (Major) compliance -</td>
<td>The water and ground cover management programme is documented in the Sime Darby Agricultural Reference Manual (Water Management in Coastal and Peat lands) issued on 01.07.2011. Details are described in 7.8.1. individual estates and mill had their respective water management plan mainly to monitor among others the following;
a) Monitor the quality of main water inlet/outlet for pollutants from estate's operations.
b) Contingency during water shortage.
c) Field water management - side pit construction
d) Adequate field drains
e) Reuse/recycle waste water.
f) Peat soil water management

Management strategy for other fragile and problem soils (e.g. sandy, low organic matter, acid sulphate soils) is based on the established ARM, section 10: Water Management In Coastal and Peat Plantings. There were 2 management strategies;
a) optimal water level monitoring
b) and flushing of acid rain water.</td>
<td>Complied</td>
</tr>
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<table>
<tr><td></td><td></td><td>Verified management plan for 2024 at Sungai Samak Estate as per criteria 7.7.3. The latest water table was on 08/07/2024, as per monitoring record they maintain water level at 45-60 cm: Sighted record monitoring the water measurement point with details stated in 7.7.3.</td><td></td></tr>
<tr><td>7.7.5</td><td>(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.

This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.

Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.

- Critical (Major) compliance -</td><td>As per latest review on Long Range Replanting Program, the peat area at 116.57 ha were scheduled to be replanted on 2024. The drainability assessment have been conducted on 9 July 2021, and result showed that the area can be replanted. This decision has yet to be confirmed as the estate has made a recent soil analysis dated Samak Estate made a latest soil sampling via R&D visit on 16/07-17/07/2024 to ascertain the latest development on the soil status of the estate and in particular to verify the changes in mineral nutrient in the peat soil area. The report has yet to be released at the time of audit.

According to Siong 2004, “Drainability is defined as the technical feasibility of sustainable drainage by gravity the excess water from the basin peat swamps”. This definition was supported by Melling et al 2007, whereby “sustainable drainability in peat soil area, can only be achieved if the mineral subsoil level is above the mean water level at the drainage discharge point.” drainability has been classified as follows:
<table>
<tr><th>Class</th><th>Status</th><th>Remark</th></tr>
<tr><td>1</td><td>Good</td><td>Excess water in the field can be drained by gravity even during the highest tide and/or during the wet periods.</td></tr>
<tr><td>2</td><td>Moderately Good</td><td>Excess water in the field can be drained by gravity >50% of the tidal cycle, sometimes with the help of bunds and flap-gates and/or where water in the plantation can be drained during the wet period before the oil palms start to suffer.</td></tr>
</table></td><td>Complied</td></tr>
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<tr><td>3</td><td>Poor</td><td>Excess water in the field can be drained by gravity <50% of the tidal cycle and/or where water in the plantation cannot sufficiently be drained during the wet period; oil palms start to buffer.</td></tr>
<tr><td>4</td><td>Very Poor</td><td>Excess water in the field cannot be drained by gravity even at lowest tide and/or where water in the plantation cannot sufficiently be drained during the wet period; oil palms start to die.</td></tr>
</table>

Based on the above classification, on SOU 04 is in class 1 and concluding in this report the peat areas in Sg Samak Estate can be replanted. In a revised announcement through an email dated 17/05/2024 from Group Sustainability - Conservation & Biodiversity Unit of SD Guthrie Berhad another drains ability assessment (DA - by PLWG Peat Land Working Group) report has been submitted to RSPO secretariat in April 2023, the estate was directed to uphold the replanting program for the planned area. The decision may take up to 2 years for approval. The estate has since this directive has abide by the decision. This was witnessed at site and verified that no replanting activities have been made.
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<td>7.7.6</td>
<td>(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 -</td>
<td>There were no other fragile soils other than peat soils as mentioned under indicator 7.7.3. The management strategy in place for peat soil was guided by;
a) Item 2 – Optimal Water Levels for Coastal/Peat Soil and
b) Item 4 – Water-table monitoring of Chapter 10 of Sime Darby Agricultural Reference Manual – Water Management in Coastal and Peat Plantings.
c) Guidance in the "Peat Subsidence Gauge Installation SOP" dated 14/03/2016.</td>
<td>Complied</td>
</tr>
</table>

		The estates monitored water levels using water level markers in drains and water tubes for ground water levels.	
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 -	There is 258.40 ha of peat soil series available in Sg Samak Estate as identified as per Soil Map prepared by R&D-TTAS Precision Agriculture Unit (NHM) dated November 2011. There is no other area of peat series or set-aside peat lands within the managed areas.	Complied
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. - Minor compliance -	Both the Mill and Estate had established its Water Management Plan for year 2024 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; a) implementation of rain water harvest, b) construction of water gate for effective management of field drains, c) establishment of *Mucuna bracteata* to prevent erosion, d) side drain at field road to control water, frond stacking, e) Enhancement of ground vegetation at bare ground area. The water sources are as shown below: **Source** / **Usage** / **Monitoring & Measurement** Lembaga Air Perak / Purchased for domestic consumption / Monitoring water supply	Complied

Rain water	Domestic use Workshop Chemical mixing	Rain fall data
Water tank	Emergency water supply	Monitor utilization /stock

The contingency plan during water shortage

Area/incident	Action steps
Water shortage/ prolonged dry season	to obtain water from local authority /estate catchment to train/educate staff/workers to conserve water to seek assistance from local authority to obtain treated water supply from mill's WTP
Severe water pollution/ Contamination	to obtain water from local authority to train/educate staff/workers to conserve water to seek assistance from local authority to obtain treated water supply from mill's WTP
Salt water intrusion	Flushing out water during dry & low tide season Construction of screw gate to prevent entry into field drain Regular inspection during high tide to identify any tide gate and flap door.

The Estates had implemented water managements plans which covered:

a) Water shortage contingencies

b) Water pollution prevention
c) Reduce wastage
d) Identification & management of waste waters
e) Monitoring rainfall
f) Regular water quality analysis.

The estates monitor the rainfall data on daily basis for water management for the crop growth and catchment purposes and own treatment where required. Annual records as shown below;

Estate	Sg Samak	S Bernam	Flemington	Bg Datoh
Volume /mm	2623.55	3376	2710	2124
Days of rain	132	147	134	145

Water management plan review date was sighted and verified with NIL changes as follows:

a) Sg Samak Estate – 10/01/2024
b) Sabak Bernam Estate - 05/01/2024
c) Flemington Estate – 10/01/2024
d) Bagan Datoh Estate – 02/07/2024
e) Flemington Mill – 02/06/2024

The water reduction plan is shown below:

Issues/Areas	**Action Steps**
Rain water collection	Large containers are to be placed at strategic locations to collect rain water

	The rainwater shall be recycled for washing heavy machinery
Leakage on plumbing system	Frequent inspection to detect leakage Fix any leakage
Water compartmentalization	To conserve level of soil moisture To minimize water stress during dry season
Handling of chemicals	To recycle water spillage while mixing of chemical at mixing area
education	Avoid excessive usage during cleaning Close pipe to prevent water dripping
Re-streaming	Re stream from sterilizer condensate pit for dilution

The Mill Identification & Management of Waste Water

Location	Wastewater Produced	Treatment/ Containment	Reuse/Recycle/ Disposal Method
Processing stations	Clarification condensate Sterilizer condensate Hydro cyclone condensate Mill floor cleaning water	Oil recovery/ ETP	Recover into system
Boiler	Blow down, cleaning water	Sludge pit, ETP	Monsoon drain
Process ramp	Rainfall runoff	Sedimentation trap	Monsoon drain

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<tr><td>Engine room</td><td>Steam condensate, turbine cooling water</td><td>Monsoon drain recycled tank</td><td>Monsoon drain</td></tr>
<tr><td>Laboratory</td><td>Cleaning water</td><td>Process drains</td><td>Monsoon drain</td></tr>
<tr><td>Wash room</td><td>Toilet water, cleaning water</td><td>Septic tank</td><td>Collected by licensed contractor.</td></tr>
</table>

All employees including the workers in the mill and estates use the same source of clean water i.e. LAP.
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<td>7.8.2</td>
<td>(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.
- Critical (Major) compliance -</td>
<td>The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing SD Guthrie Berhad policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management (Reclassification of conservation set aside (CSA) for Upstream Operations dated 31/05/2019. The buffer zones established are as follows:
The signboards were displayed accordingly at the site where applicable. During the field visit there was no spraying activities or signs left in such an area. The buffer zones identified at the estates are as follows;
a) Sg Samak Estate - Sg Cawang / Sg Dua /Sg Erong
b) Sabak Bernam Estate - Sg Bernam River Reserve
c) Flemington Estate - Bund of Bernam River
d) Bagan Datoh Estate - Water steam P17A /P15A
e) Flemington Mill – Water Catchment</td>
<td>Complied</td>
</tr>
</table>

River width	Buffer zone		River width	Buffer zone
> 40 m	50 m		5 - 10 m	10 m
20 - 40 m	40 m		< 5 m	5 m
10 - 20 m	20 m		---	
Parameter	Standard		Parameter	standard
pH	6-9		SS	50
BOD	3		AN	0.3
COD	25		DO	5-7
Parameter	Standard		Parameter	standard
Aldrin	0.02 ppb		Heptachlor	0.05 ppb
Dieldrin	0.02 ppb		lindane	2 ppb
t-DDT	0.1 ppb		endosulfan	10 ppb
BHC	2 ppb		Chlordane	0.08 ppb

Samples are taken from the mill and estates for detection of any pollution arising from the mill and estates activities. Water samples from the intake point are taken for detection of fertilizer application effect to the water courses. Parameters monitored as shown above. The management plan taken among others as shown below:

a) Regular inspection at buffer/HCV areas

b) Monitor water from surrounding areas
c) Track, measure and report all activities around river
d) Train and educate workers.

The following water analysis results (made on quarterly basis) were sighted and verified.

a) Sg Samak Estate – 18/06/2024
b) Sabak Bernam Estate – 09/07/2024
c) Flemington Estate - 25/07/2024 and 20/05/2024
d) Bagan Datoh Estate – 06/04/2024 and 02/05/2024
e) Flemington Mill – 09/07/2024 and 11/06/2024

The sampling sites taken as follows. There were no major issues on the water quality. Variation if any is investigated as per the SOP.

a) Sg Samak Estate - P11A/14A/14A/02E/02C/01C
b) Sabak Bernam Estate - P19C/19H/20E/13B
c) Flemington Estate Upstream - WG1/WG3/Drain
d) Bagan Datoh Estate – WG1/WG7/Water stream Field P17A
e) Flemington Mill – Hulu/Hilir Sg Dulang

The mill water analysis results taken on monthly basis and results as sampled below:

		09/07/2024		**11/06/2024**	
Parameters	**Std**	**Hulu**	**Hilir**	**Hulu**	**Hilir**
pH	6-9	7.29	7.28	7.24	7.26

<table>
<tr>
<td></td>
<td></td>
<td>
<table>
<tr><td>BOD mg/l</td><td>3</td><td>2</td><td>2</td><td>1</td><td>2</td></tr>
<tr><td>COD mg/l</td><td>25</td><td>28</td><td>32</td><td>16</td><td>32</td></tr>
<tr><td>S Solids mg/l</td><td>50</td><td>116</td><td>84</td><td>36</td><td>48</td></tr>
<tr><td>Amm Nitrogen mg/l</td><td>0.3</td><td><1</td><td><1</td><td><1</td><td><1</td></tr>
<tr><td>D Oxygen mg/l</td><td>5-7</td><td>2.88</td><td>2.60</td><td>3.56</td><td>3.71</td></tr>
<tr><td>Phosphorus mg/l</td><td>0.2</td><td>0.048</td><td>0.025</td><td>0.039</td><td>0.042</td></tr>
</table>

Deviation was investigated via document dated 10/08/2024 and 28/06/2024 and respectively explained. i.e. DO decrease exponentially as salt levels increases.
</td>
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<tr>
<td>7.8.3</td>
<td>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.
- Minor compliance -</td>
<td>
Based on Jadual Pematuhan FPOM disposed effluent on water discharge final point exit to Sg Dulang via Flemington Estate field. Sighted quarterly report has been submitted to DOE (license no 006277 (01/07/2024 - 30/06/2025) by quarterly basis. Submission to DOE on July for period April – June 2024. Among others the indicators were:
<table>
<tr><td>Jan – Mac</td><td>STD</td><td>17/04/24</td><td>20/05/24</td><td>19/06/24</td></tr>
<tr><td>pH</td><td>5-9</td><td>8.87</td><td>8.91</td><td>9.25</td></tr>
<tr><td>BOD mg/l</td><td>100</td><td>75</td><td>36</td><td>36</td></tr>
<tr><td>A Nitrogen</td><td>150</td><td>18</td><td>2</td><td>2</td></tr>
<tr><td>Total N</td><td>200</td><td>89</td><td>46</td><td>46</td></tr>
<tr><td>Oil & Grease</td><td>50</td><td>4</td><td>5</td><td>7</td></tr>
<tr><td>Total Solids</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
</table>
</td>
<td>Complied</td>
</tr>
</table>

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>S Solids</td><td>400</td><td>400</td><td>330</td><td>330</td></tr>
</table>

All parameters tested complied with regulatory standards except for marginal pH level.
</td><td></td></tr>
<tr><td>7.8.4</td><td>Mill water use per tonne of FFB is monitored and recorded.
- Minor compliance -</td><td>
The mill processing water are obtained from the LAP (Lembaga Air Perak) and water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis. The usage in 2023 is as follows; (Baseline is 1.60)
<table>
<tr><td>Month</td><td>Water (m^3)</td><td>FFB (mt)</td><td>Water /FFB (m^3/mt)</td></tr>
<tr><td>Jan</td><td>12,259.00</td><td>10,696.00</td><td>1.15</td></tr>
<tr><td>Feb</td><td>13,772.00</td><td>11,960.00</td><td>1.15</td></tr>
<tr><td>Mac</td><td>12,922.00</td><td>12,297.00</td><td>1.05</td></tr>
<tr><td>Apr</td><td>14,337.00</td><td>12,460.00</td><td>1.15</td></tr>
<tr><td>May</td><td>17,286.00</td><td>17,060.00</td><td>1.01</td></tr>
<tr><td>Jun</td><td>17,330.00</td><td>16,270.00</td><td>1.07</td></tr>
<tr><td>July</td><td>17,366.00</td><td>15,280.00</td><td>1.14</td></tr>
<tr><td>Aug</td><td>18,843.00</td><td>18,030.00</td><td>1.05</td></tr>
<tr><td>Sep</td><td>17,244.00</td><td>17,385.00</td><td>0.99</td></tr>
<tr><td>Oct</td><td>17,898.00</td><td>18,641.00</td><td>0.96</td></tr>
<tr><td>Nov</td><td>14,185.00</td><td>14,158.00</td><td>1.00</td></tr>
<tr><td>Dec</td><td>15,458.00</td><td>15,228.00</td><td>1.02</td></tr>
<tr><td>Total</td><td>188,900.00</td><td>179,465.00</td><td>1.05</td></tr>
</table>
</td><td>Complied</td></tr>
</table>

<table>
<tr><td></td><td></td><td>Variations of the usage are mainly attributed to the proportionate reduction in volume of FFB being processed and other probable factors linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.</td><td></td></tr>
<tr><td colspan="4">Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised</td></tr>
<tr><td>7.9.1</td><td>A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented.
- Minor compliance -</td><td>A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report 2024. The document was reviewed/updated on Jan 2024. The Environment Management Plan for efficiency of fossil fuel usage are detailed below:
<table>
<tr><th>Target</th><th>Objective</th><th>Action plan</th></tr>
<tr><td>Backhoe tractor</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To ensure the vehicle engine is turn off during idle time
To record vehicle activity which consume fuel</td></tr>
<tr><td>Van / Supervisory vehicle</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To record vehicle activity in order to eliminate waste activity which consume fuel.
To turn off vehicle engine during idle time.</td></tr>
<tr><td rowspan="3">Electrical supply</td><td rowspan="3">To reduce reliance on gen-sets for power supply</td><td>Utilization of TNB sources</td></tr>
<tr><td>By maintenance of the boiler & machinery to ensure at optimum level,</td></tr>
<tr><td>provide training to workers regarding reduce fuel and diesel usage for boiler.</td></tr>
</table></td><td>Complied</td></tr>
</table>

The utilization of fossil fuel in 2023 is being monitored with records shown below in Diesel L/FFB mt:

Month	Sg Samak	Bagan Datoh	Sabak Bernam	Flemington	FPOM
Jan	1.11	1.64	3.88	1.77	0.10
Feb	0.93	1.36	4.16	1.83	0.09
Mac	1.00	1.81	3.37	1.63	0.10
Apr	0.92	1.51	2.62	1.47	0.08
May	1.04	1.60	2.22	1.24	0.06
Jun	1.07	1.48	1.89	1.24	0.06
July	0.87	1.80	1.96	1.30	0.10
Aug	1.13	1.56	2.11	1.21	0.55
Sep	1.09	1.75	2.43	1.43	0.48
Oct	0.59	1.76	1.70	1.25	0.36
Nov	1.93	2.16	2.11	1.55	0.49
Dec	1.86	2.63	3.26	1.65	0.60
Total / L	62,975	62,428	100,920	47,503	16,086
Mean	1.13	1.75	2.48	1.46	0.45
B/Line	1.153	2.00	3.22	2.03	0.09

		The estates and mill record and monitor the diesel utilization over the running hours of machines and other vehicles running. Performance variation in view of several factors i.e. a) Infrastructure of estates, b) Community size / no of gen-sets, c) No. of vehicles / age of machine. d) Weather interference / crop production volume There is no opportunity for the estates to capitalize the utilisation of fibre/shell produced from the mill as part of their energy production in replacement of fossil fuel with the current technology limitation. A plan for improving the efficiency of the use of fossil fuels is in place incorporated into the Environmental Aspect and Impact activities report for 2024 identified in the following a) Environmental Aspect Identification Summary FY 2024 reviewed accordingly. b) Environmental Impact Evaluation Summary FY 2024 reviewed accordingly.	
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 -	GHG emission has been identified and assessed to all estates and mill through list of waste, EIA, pollution prevention plan, etc. for year 2023. CU calculated the emission through RSPO Palm GHG (data as table below). The CU also submitted GHG footprint report to the RSPO and RSPO annual communication of progress (ACOP) (publicly available report). Summary of Net GHG Emissions as per Appendix B: GHG Reporting Executive Summary.	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 -	SOU 04 has calculated the GHG using RSPO Palm GHG calculator and the calculation option used is Option 1. There is no new development within the SOU 04 estates.	Complied
7.10.3	**(C)** Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored. - Critical (Major) compliance -	An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records i.e. which covers estate and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations are; a) Air - Sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping)-GHG b) Water - Cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) & boiler quenching water and blow down c) Land - Scheduled waste, domestic waste and industrial/process waste. Flemington Palm Oil Mill has conducted boiler stack sampling for each of the boiler stack. Results were within the acceptable limit. The mill was also equipped with a Continuous Emission Monitoring System (CEMS). The audit team has verified the condition of the CEMS during the audit. The system was found to be in functional condition. Data from the stack is connected online to DOE office. An assessment of identified polluting activities is being	Complied

conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. The stack sampling was carried out by Procoma Environmental (M) Sdn Bhd The mill has installed an ESP commissioned in Oct 2021.

Boiler no	Date	Dust concentration	EQA std
PK PMD 80683	11/08/2023	98.90 mg/m3	150 mg/m3
PK PMD 80683	28/12/2023	58.00 mg/m3	150 mg/m3

All waste and pollution are identified and documented in the Waste Management Plan and Pollution Prevention Plan Financial Year 2024 reviewed annually. The waste generated from the mill/estates operations as shown below:

a) Scheduled waste - Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries
b) Domestic waste - rubbish from the mill/estate complex and employees' quarters
c) Industrial waste - Fiber, palm kernel shell, boiler ash, scrap iron
d) Sewage - Sewage from housing/office complex

The pollution identified from the mill/estate activities:

a) Black smoke - Emission from Boilers/vehicles/engines
b) Odor & gases - Activities from the effluent treatment
c) Leakage of lubricant - Storage & vehicle maintenance

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 -	There was no land preparation of existence or new planting in SOU 04 and Estates by burning ever since SDB practiced zero burning in guidelines of the following: a) EQMS-SOP-Section B2 - Under felling/clearing & land preparation b) Responsible Agriculture Charter Rev 2020 c) Land Preparation for Terracing in ARM Manual. As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrow-ed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal.	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 -	This is established in the following among others: a) *Pencegahan dan Langkah Kawalan Kebakaran di SD Guthrie Berhad* (Fire Prevention and Control Measures at SD Guthrie Berhad) *b) Larangan melakukan pembakaran terbuka di kawasan SD Guthire Berhad* (Prohibition of open burning in SD Guthrie Berhad Area) c) *Pemantauan Kawasan Hotspot* (Hotspot Area Monitoring) d) ERP procedure – therein containing i. Objective ii. Activity and prevention. iii. Function of Fire and Rescue Team iv. Emergency Evacuation Plan / Drill e) The procedure was formalized by RSQM/GSD for use in all operating units in SD Guthrie Berhad Estates and mills. Training related to fire drill / ERP are conducted annually.	Complied

<table>
<tr><td></td><td></td><td>
<table>
<tr><th>Estate / Mill</th><th>Fire Drill</th><th>Emergency Response Plan</th></tr>
<tr><td>Sg Samak Estate</td><td>14/06/2024</td><td>27/03/2024</td></tr>
<tr><td>Sabak Bernam</td><td>15/05/2024</td><td>06/06/2024</td></tr>
<tr><td>Flemington Estate</td><td>03/05/2024</td><td>10/05/2024</td></tr>
<tr><td>Bagan Datoh Estate</td><td>15/05/2024</td><td>08/05/2024</td></tr>
<tr><td>Flemington POM</td><td>06/06/2024</td><td>21/02/2024</td></tr>
</table>
</td><td></td></tr>
<tr><td>7.11.3</td><td>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.
- Minor compliance -</td><td>Both the estates and the mill in SOU 04 held engagement with the adjacent stakeholders via briefing sessions during the stakeholders meeting. Among others slides relating to
a) Pencegahan dan Langkah Kawalan Kebakaran di SD Guthrie Berhad Larangan melakukan pembakaran terbuka di kawasan SD Guthrie Berhad
b) Pemantauan Kawasan Hotspot
c) Compliance to Responsible Agriculture Charter
d) Program Simulasi Kebakaran Lampiran A Fire Prevention and Control Measure.
i. Objective
ii. Activity and prevention.
iii. Function of Fire and Rescue Team
iv. Emergency Evacuation Plan / Drill
v. Compliance to related legislative requirement</td><td>Complied</td></tr>
</table>

<table>
<tr><td></td><td></td><td>All stakeholders being briefed in the respective stakeholders' meetings. This is inclusive on the fire prevention and control measures akin to the earlier session in meetings.
<table>
<tr><th>OU</th><th>Date</th><th>Date</th></tr>
<tr><td>S Samak Estate</td><td>21/06/2024</td><td>28/06/2023</td></tr>
<tr><td>B Datoh Estate</td><td>16/05/2024</td><td>29/05/2023</td></tr>
<tr><td>Flemington Estate</td><td>07/05/2024</td><td>30/05/2023</td></tr>
<tr><td>S Bernam Estate</td><td>13/05/2024</td><td>25/05/2023</td></tr>
<tr><td>Flemington POM</td><td>07/05/2024</td><td>29/05/2023</td></tr>
</table></td><td></td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td>7.12.1</td><td>(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.
A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.
- Critical (Major) compliance -</td><td>The audit findings have confirmed that there is no new planting (refer 7.7.1 to 7.7.3). Hence, the requirement under this indicator does not apply.</td><td>Not Applicable</td></tr>
<tr><td>7.12.2</td><td>(C) HCVs, HCS forests and other conservation areas are identified as follows:
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.</td><td>The HCV re-assessment was compiled by RHSE – Regional Health Safety Environment team on Sept 2016 for Estates of SOU 04. Thereafter being reviewed on July 2020. The report therein contained information relating to HCV identification and management. The details among others as extracted below.
a) Overview of HCV assessment</td><td>OFI</td></tr>
</table>

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.

PROCEDURAL NOTE:

Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).

- Critical (Major) compliance -

b) Description of assessment area
- Landscape context
- biodiversity & conservation values
- ecosystem service / social & cultural values

c) HCV criteria & application to agriculture
- Visual observation & supporting information
- Wildlife in plantation
- decision on HCV status

d) HCV management / Monitoring.

The report is given in details to provide the existence of HCV, complete with photo and description The conservation and management of such identified areas are also detailed therein. The HCV areas presence as identified by the estates within SOU 04 are given below;

Area	**Site**	**Ha**	**Type**
Bund Bernam River	FE	0.20	HCV 4
Mill Water Catchment	FE	7.18	HCV 4
Bund Perak River	BDE	2.00	HCV 4
Bernam River Reserve	SBE	1.24	HCV 4
Sg Erong/Sg Chawang/Sg Dua Reserve	SSE	7.32	HCV 4
Pond	SSE	0.49	HCV 4
Total		**18.43**	

		All areas were sighted and verified. Hectare for the re-categorized areas has not affected the others category including the planted areas. The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas e.g. bund along the stretches of river/straits which passes bordering through the estate had been identified and being monitored. The audit findings have confirmed that there is no new planting after 15 Nov 2018 in SOU 04 estates. Hence the current HCV assessment of the estates remains valid. **The management to relook at the accuracy of total HCV declared hectarage of SOU 04 as available in the HCV assessment report reviewed in July 2020. As such an OFI is raised.**	
7.12.3	*Indicator is not applicable in Malaysia context*		Not Applicable
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). - Critical (Major) compliance -	The HCV re-assessment was compiled by RHSE – Regional Health Safety Environment team on Sept 2016 for Estates of SOU 04. Thereafter being reviewed on July 2020. The report therein contained information relating to HCV identification and management. The details among others as extracted below. a) Overview of HCV assessment b) Description of assessment area - Landscape context - biodiversity & conservation values - ecosystem service / social & cultural values c) HCV criteria & application to agriculture - Visual observation & supporting information	Complied

- Wildlife in plantation
- decision on HCV status

d) HCV management / Monitoring.

The report is given in details to provide the existence of HCV, complete with photo and description The conservation and management of such identified areas are also detailed therein. The HCV areas presence as identified by the estates within SOU 04 are given below;

Area	Site	Ha	HCV Type
Bund Bernam River	FE	0.20	4
Mill Water Catchment	FE	7.18	4
Bund Perak River	BDE	2.00	4
Bernam River Reserve	SBE	1.24	4
Sg Erong/Chawang Reserve	SSE	7.32	4
Pond	SSE	0.49	4
Total		**18.43**	

All areas were sighted and verified. Hectare for the re-categorized areas has not affected the others category including the planted areas. The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. The HCVs, conservation areas/environmentally sensitive areas e.g. bund along the stretches of river/straits which passes bordering through the estate had been identified and being monitored.

<table>
<tr><td></td><td></td><td>All stakeholders being briefed in the respective stakeholders' meetings. This is inclusive on the RSPO/MSPO SD Guthrie Berhad compliance and efforts akin to the earlier session in meetings.
<table>
<tr><th>OU</th><th>Date</th><th>Date</th></tr>
<tr><td>S Samak Estate</td><td>21/06/2024</td><td>28/06/2023</td></tr>
<tr><td>B Datoh Estate</td><td>16/05/2024</td><td>29/05/2023</td></tr>
<tr><td>Flemington Estate</td><td>07/05/2024</td><td>30/05/2023</td></tr>
<tr><td>S Bernam Estate</td><td>13/05/2024</td><td>25/05/2023</td></tr>
<tr><td>Flemington Mill</td><td>07/05/2024</td><td>29/05/2023</td></tr>
</table></td><td></td></tr>
<tr><td>7.12.5</td><td>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.
- Minor compliance -</td><td>The audit findings have confirmed that there is no rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018 in SOU 04 estates. Hence, the requirement under this indicator does not apply.</td><td>Not Applicable</td></tr>
<tr><td>7.12.6</td><td>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.
- Minor compliance -</td><td>The HCV re-assessment was compiled by RHSE – Regional Health Safety Environment team on Sept 2016 for Estates of SOU 04. Thereafter being reviewed on July 2020. The report therein contained information relating to HCV identification and management. The details among others as extracted below.
a) Overview of HCV assessment
b) Description of assessment area
- Landscape context
- biodiversity & conservation values</td><td>Complied</td></tr>
</table>

- ecosystem service / social & cultural values

c) HCV criteria & application to agriculture
- Visual observation & supporting information
- Wildlife in plantation
- decision on HCV status

d) HCV management / Monitoring.

All the HCVs were maintained by the management of estates and mill. This exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented.

No RTE species identified in the estates visited as per Addendum to High conservation value, Final Report for Strategic Operating Unit 4, ver. 2.0 dated July 2020. The monitoring was done monthly by respective estates.

Training in relation to HCV/Environment held in respective estates and mill as shown below;

Subject	FLE	BDE	SBE	SSE	FPOM
ERP – Spillage	10/5/24	18/6/24	06/6/24	10/5/24	06/6/24
SW Management	26/7/24	26/7/24	26/7/24	26/7/24	26/7/24
EIA / EIE	16/7/24	20/6/24	08/5/24	11/6/24	06/6/24
HCV Mgmt	23/4/24	20/6/24	18/7/24	23/4/24	02/4/24
RSPO / MSPO	08/6/24	13/6/24	12/6/24	06/2/24	10/7/24
Policies	06/2/24	09/1/24	12/6/24	06/2/24	16/1/24
Water Quality	23/7/24	13/6/24	08/5/24	13/6/24	25/6/24

<table>
<tr>
<td>7.12.7</td>
<td>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 -</td>
<td>The CU management has established a standard monitoring document. Details provided include the following information;
a) Area
b) Field no and GPS coordinate
c) Observation
- Encroachment /sign of trespassing
- Wildlife issues/conflicts/sighting
- Pollution /erosion issues
d) Maintenance of signage / fence

The monitoring being made by the AP during the security rounds in the estate complex. The field staff/Assistant also played a role in providing information during their daily rounds in the fields. Records furnished by the APs were sighted and verified.
<table>
<tr><th>Action steps</th><th>Action Plan</th></tr>
<tr><td>Inspection of HCV</td><td>Continuous inspection and recommendation
To liaise with related agency</td></tr>
<tr><td>Protection or conservation & monitoring of biodiversity area.</td><td>To continuously collaborate with R& D to monitor the status & health of trees</td></tr>
<tr><td>Protection & conservation of mangrove forests area.</td><td>To erect signs indicating mangrove forest near coastal areas.
To erect signs indicating mangrove forest as HCV areas for conservation.</td></tr>
</table>
</td>
<td>Complied</td>
</tr>
</table>

		<table><tr><td>Rehabilitation & habitat enhancement</td><td>To participate in tree planting divers tree species to enhance the surrounding biodiversity.</td></tr><tr><td>Interface with animals</td><td>Raise awareness of HCV/RTE to employees Employees are taught not to disturbed/hunt wildlife. Liaison with *Jabatan Perhilitan* on wildlife encounter/discovery</td></tr><tr><td>Education and awareness</td><td>Educate employees on importance of biodiversity. Encourage research on specific biodiversity To erect signage No fishing/no hunting/no swimming</td></tr></table> No RTE species identified in the estate visited as per Addendum to High conservation value, Final Report for Strategic Operating Unit 4, ver. 2.0 dated July 2020. The monitoring was done monthly by respective estates.	
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 -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in SOU 04 estates. Hence, the requirement under this indicator does not apply.	Not Applicable

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Flemington Palm Oil Mill** and supply base was calculated using the PalmGHG 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 datas 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 **Flemington Palm Oil Mill** and supply base are as following:

Emission per product	tCO_2e/tProduct
CPO	1.47
PKO	1.47

Extraction	%
OER	20.02
KER	4.62

Production	t/yr
FFB Process	179,709.12
CPO Produced	35,973.83
PKO Produced	8,306.58

Land Use	Ha
OP Planted Area	21,719.41
OP Planted on peat	63.27
Conservation (forested)	0.00
Conservation (non-forested)	0.00
Total	**21,782.69**

Summary of Field Emission and Sink

	Own Crop*		Group		3rd Party		Total	
	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB
Emission								
Land Conversion	93,948.17	0.53	550.11	0.52	0.00	0.00	94,498.28	
CO_2 Emission from fertilizer	12,043.84	0.07	63.56	0.06	0.00	0.00	12,107.40	
NO_2 Emission from Peat	435.60	0.00	0.00	0.00	0.00	0.00	435.60	
NO2 Emission from Fertilizer	6,487.69	0.04	32.63	0.03	0.00	0.00	6,520.32	
Fuel Consumption	993.42	0.01	5.56	0.01	0.00	0.00	998.98	
Peat Oxidation	3,177.17	0.02	0.00	0.00	0.00	0.00	3,177.17	
Sink								
Crop Sequestration	-88,575.53	-0.50	-493.17	-0.47	0.00	0.00	-89,068.70	
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total	**28,510.35**	**0.16**	**158.70**	**0.15**	**0.00**	**0.00**	**28,669.04**	

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO_2e	$tCO_2e/tFFB$
Emission Sources		
POME	35,226.03	0.20
Fuel Consumption	50.19	0.00
Grid Electricity Utilization	939.36	0.01
Credits		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**36,215,58**	**0.20**

Summary of Kernel Crusher Emission and Credit (if applicable)

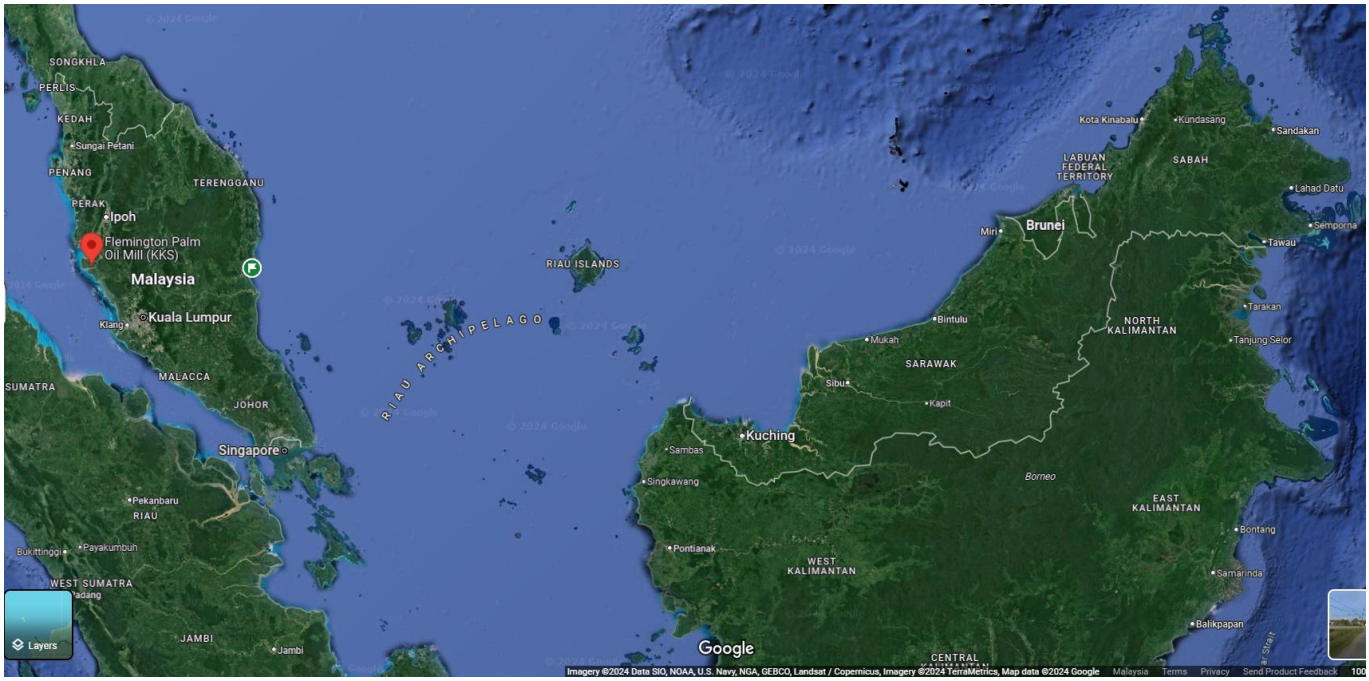
Emissions	tCO_2e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

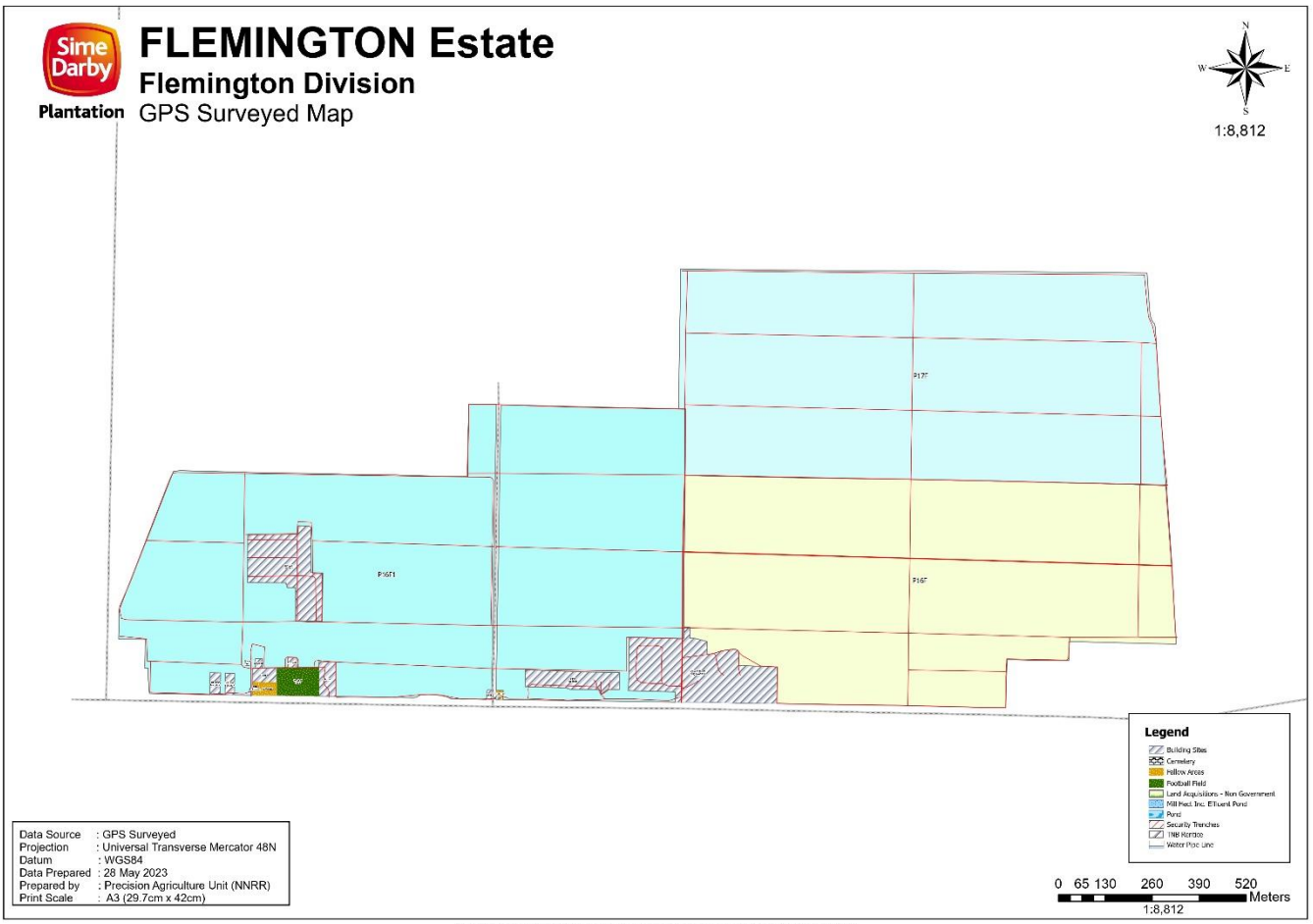
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0.00
Divert to anaerobic digestion (%)	100.00

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100.00
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	0.00

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



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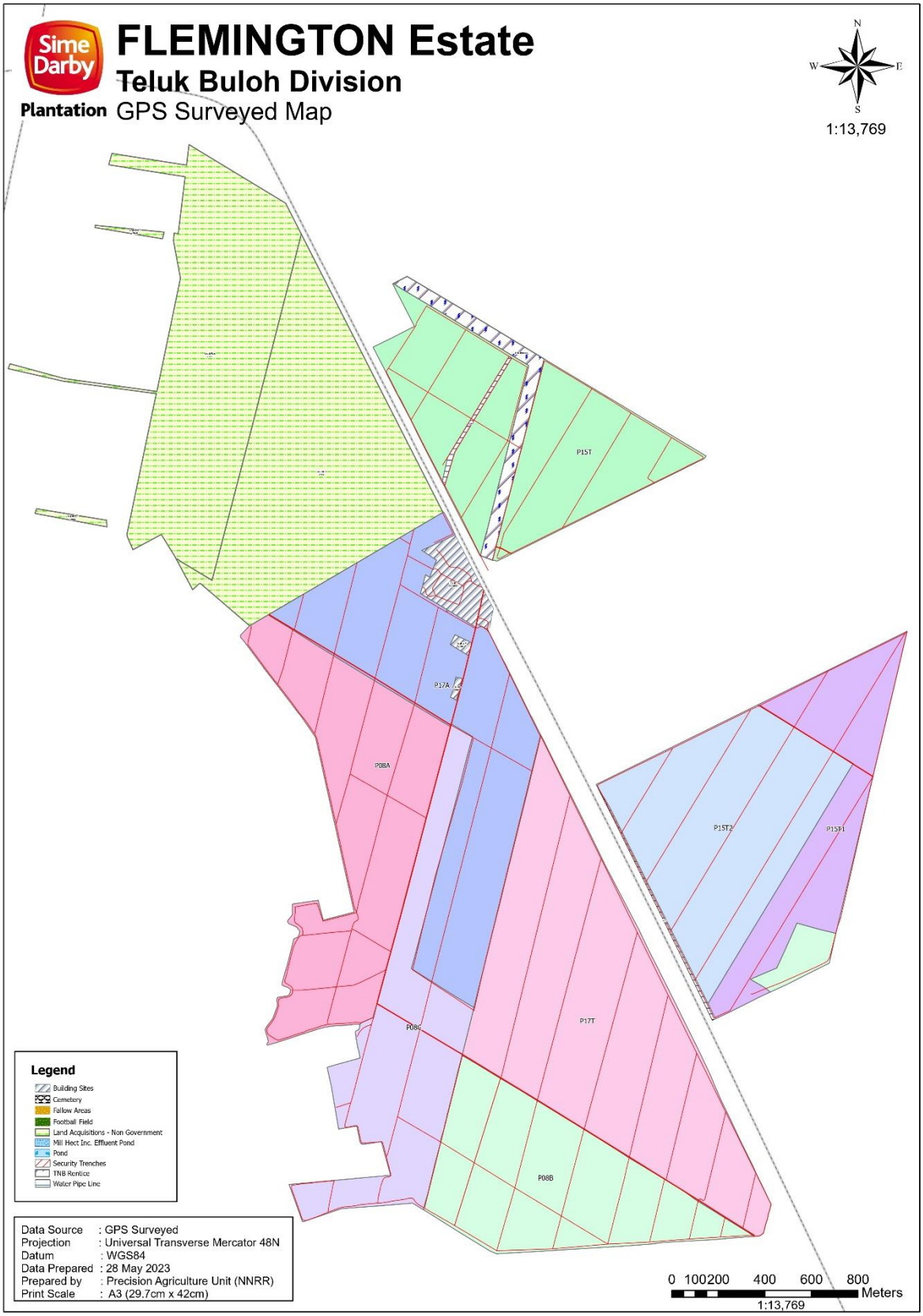

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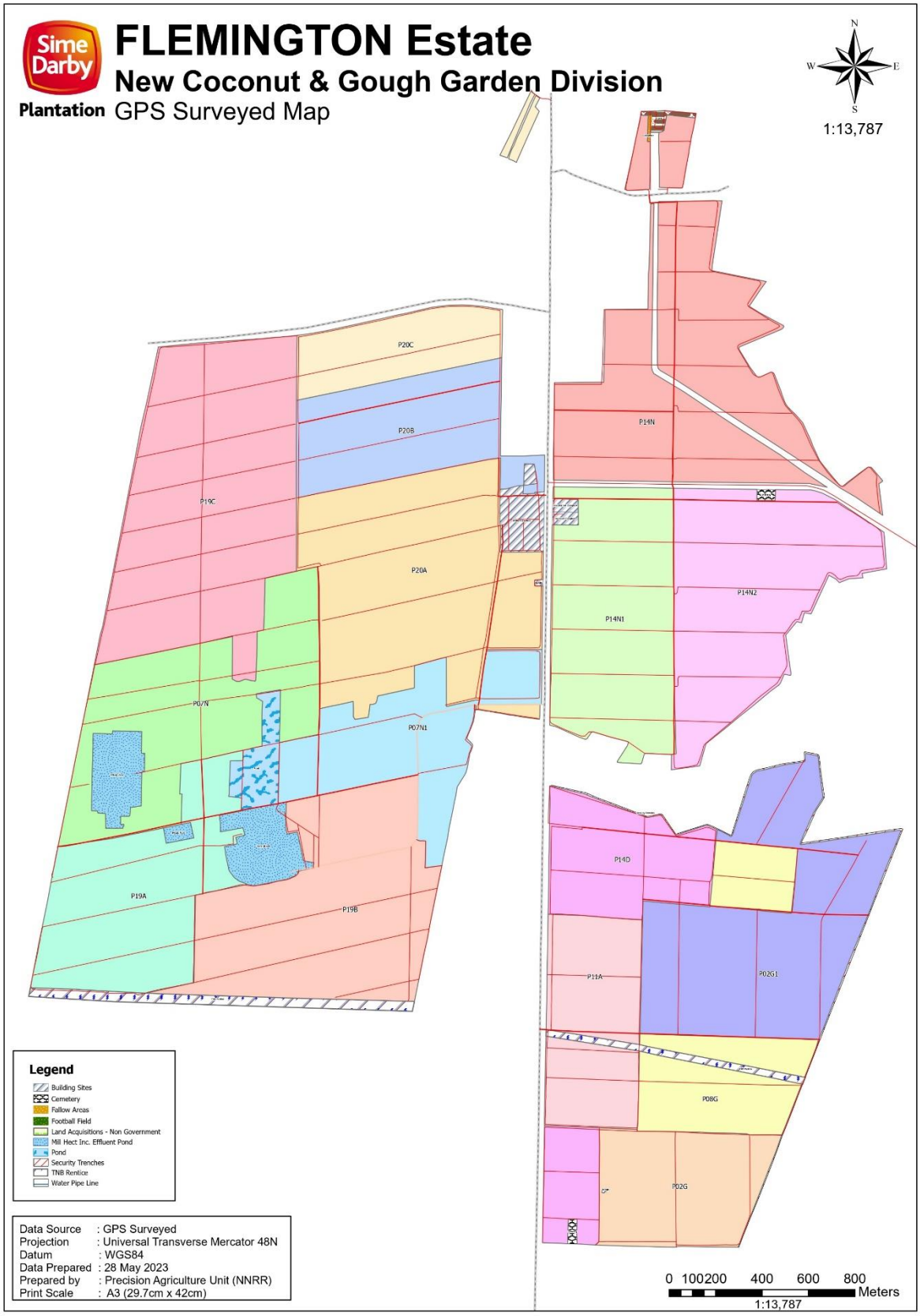

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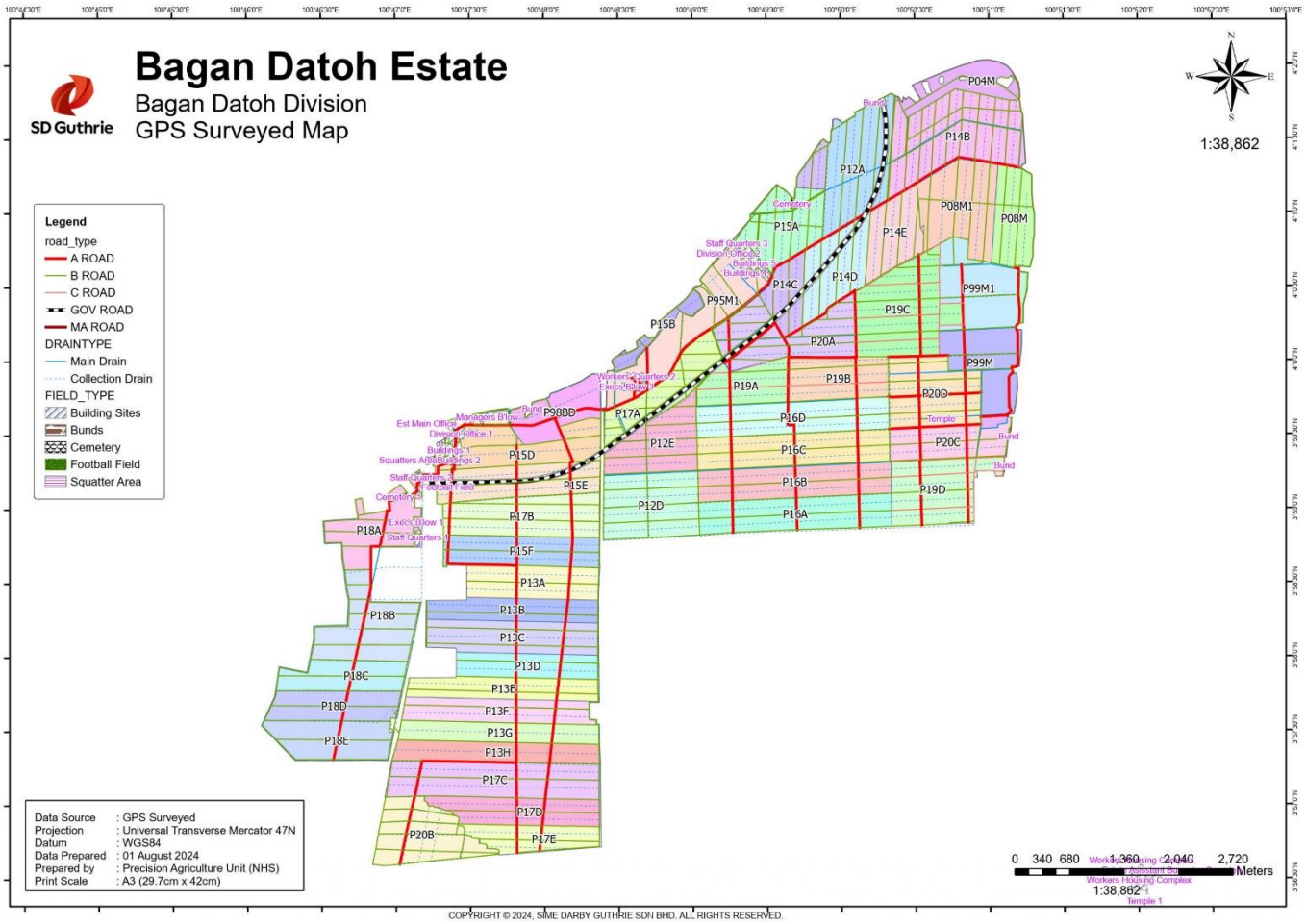
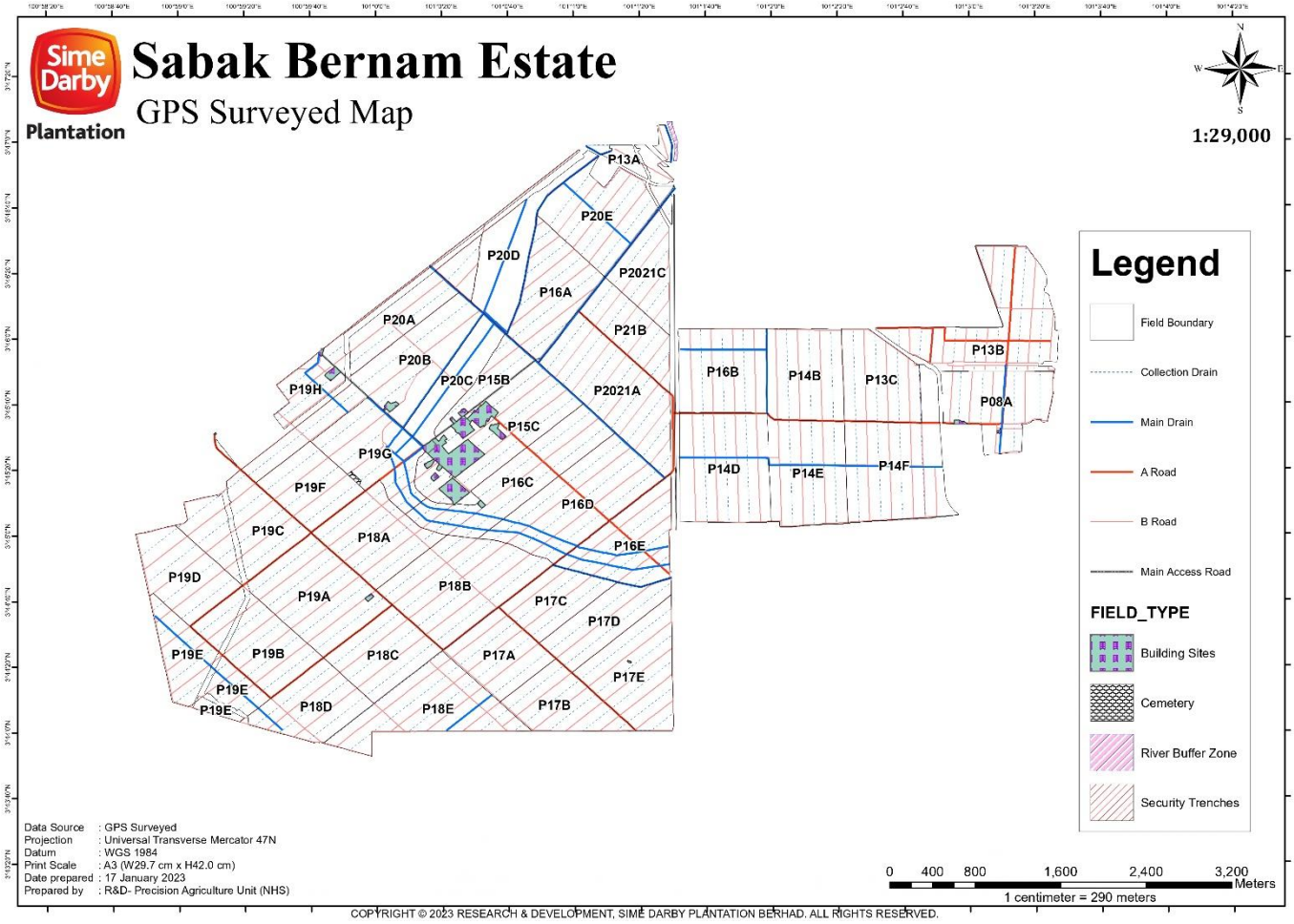

Bagan Datoh Estate
Bagan Datoh Division
GPS Surveyed Map
SD Guthrie
1:38,862
Legend
road_type
A ROAD
B ROAD
C ROAD
GOV ROAD
MA ROAD
DRAINTYPE
Main Drain
Collection Drain
FIELD_TYPE
Building Sites
Bunds
Cemetery
Football Field
Squatter Area
Data Source : GPS Surveyed
Projection : Universal Transverse Mercator 47N
Datum : WGS84
Data Prepared : 01 August 2024
Prepared by : Precision Agriculture Unit (NHS)
Print Scale : A3 (29.7cm x 42cm)
0 340 680 1,360 2,040 2,720
Meters
1:38,862
COPYRIGHT © 2024, SIME DARBY GUTHRIE SDN BHD. ALL RIGHTS RESERVED.


Sime Darby Plantation
Sabak Bernam Estate
GPS Surveyed Map
1:29,000
P13A
P20E
P20D
P2021C
P16A
P20A
P21B
P20B
P20C/P15B
P2021A
P19H
P15C
P19G
P19F
P16C
P16D
P19C
P18A
P16E
P19D
P19A
P18B
P17C
P17D
P19E
P19B
P18C
P17A
P17E
P19E
P19E
P18D
P18E
P17B
P16B
P14B
P13C
P13B
P08A
P14D
P14E
P14F
Legend
Field Boundary
Collection Drain
Main Drain
A Road
B Road
Main Access Road
FIELD_TYPE
Building Sites
Cemetery
River Buffer Zone
Security Trenches
Data Source : GPS Surveyed
Projection : Universal Transverse Mercator 47N
Datum : WGS 1984
Print Scale : A3 (W29.7 cm x H42.0 cm)
Date prepared : 17 January 2023
Prepared by : R&D- Precision Agriculture Unit (NHS)
0 400 800 1,600 2,400 3,200 Meters
1 centimeter = 290 meters
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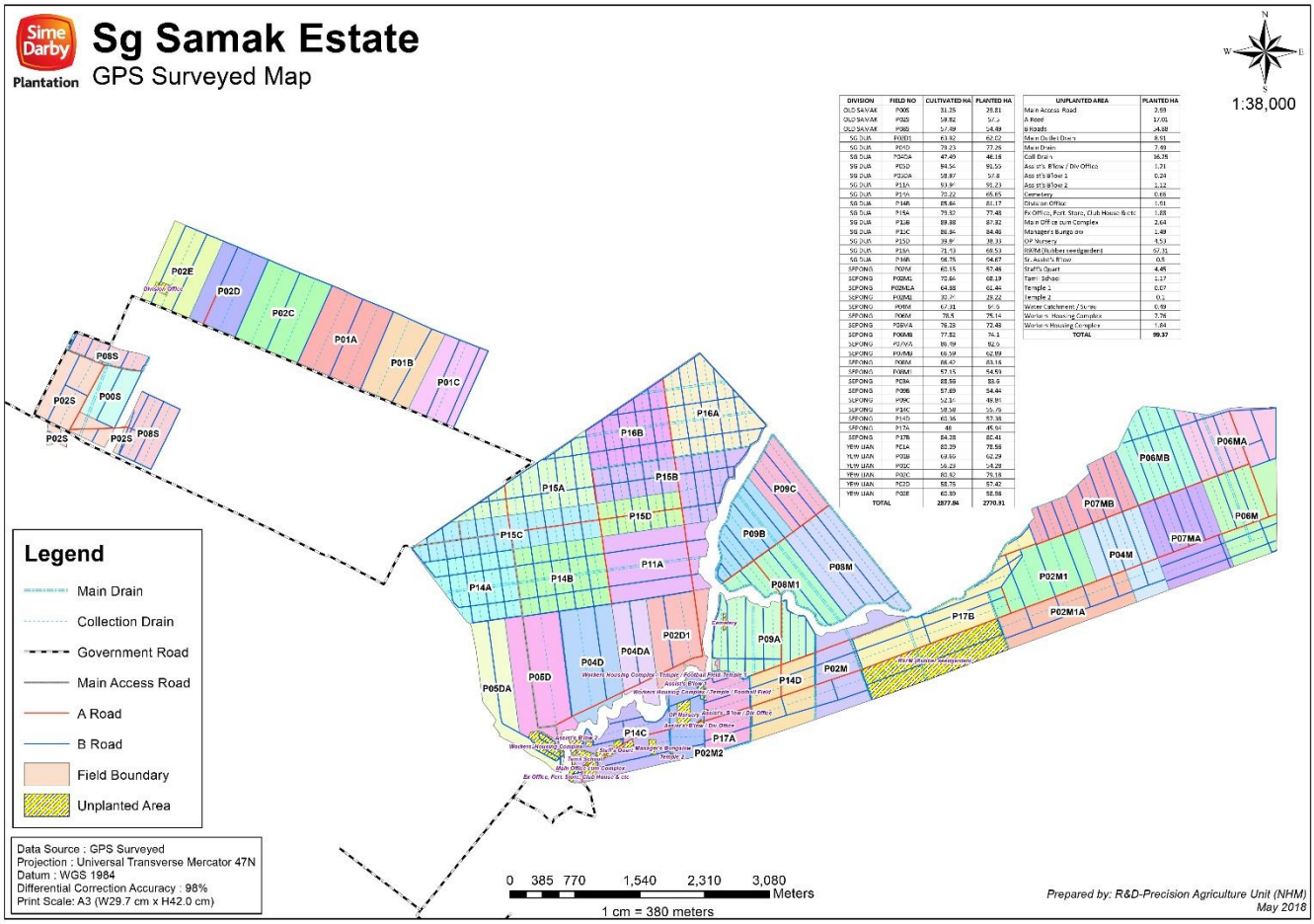

DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
OLD SAWAK	P06S	31.25	28.81
OLD SAWAK	P02S	59.82	57.[illegible]
OLD SAWAK	P08S	57.49	54.49
SG DUA	P02D1	63.92	62.02
SG DUA	P04D	79.23	77.26
SG DUA	P02C2A	47.40	46.18
SG DUA	P02D	94.54	91.55
SG DUA	P02C2A	58.87	57.8
SG DUA	P13A	53.97	51.23
SG DUA	P15A	70.22	69.85
SG DUA	P14B	85.64	81.17
SG DUA	P15A	79.52	77.48
SG DUA	P13B	89.88	87.82
SG DUA	P13C	86.86	84.48
SG DUA	P15D	39.97	38.33
SG DUA	P15A	71.53	68.53
SG DUA	P14B	68.75	64.67
SEPONG	P07M	60.15	57.48
SEPONG	P02M1	70.84	68.19
SEPONG	P02M1A	64.88	61.44
SEPONG	P02M2	30.7[illegible]	28.22
SEPONG	P04M	67.31	6[illegible].9
SEPONG	P06M	78.5	75.14
SEPONG	P08MA	76.28	72.48
SEPONG	P06MB	77.82	75.1
SEPONG	P07MA	89.59	82.9
SEPONG	P07MB	69.59	62.59
SEPONG	P08M	86.42	83.14
SEPONG	P08M1	57.15	54.53
SEPONG	P09A	88.55	83.6
SEPONG	P09B	57.69	54.44
SEPONG	P09C	52.1[illegible]	49.91
SEPONG	P16C	58.58	55.79
SEPONG	P14D	60.36	57.38
SEPONG	P17A	48	45.04
SEPONG	P17B	84.28	80.41
YEW JIAN	P02A	82.39	78.58
YEW JIAN	P02B	69.65	62.29
YEW JIAN	P02C	56.23	54.29
YEW JIAN	P02C	80.92	75.18
YEW JIAN	P02D	58.75	57.42
YEW JIAN	P02E	60.99	58.58
TOTAL		2877.84	2770.91

UNPLANTED AREA	PLANTED HA
Main Access Road	2.59
A Road	17.01
B Roads	24.88
Main Outlet Drains	8.91
Main Drain	7.69
Coll Drain	16.28
Assist's Bflow / Div Office	1.31
Assist's Bflow 1	0.24
Assist's Bflow 2	1.12
Cemetery	0.66
Division Office	1.91
Ex Office, Fort, Store, Club House & etc	1.88
Main Office cum Complex	2.64
Managers Bungalow	1.49
OP Nursery	4.53
RRIM Rubber seedgarden	67.31
Sr. Assist's Bflow	0.5
Staff's Quart	4.45
Tami School	1.17
Temple 1	0.07
Temple 2	0.1
Water Catchment / Stream	0.59
Workers Housing Complex	7.76
Workers Housing Complex	1.64
TOTAL	99.37

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.									

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