

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

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

Parent Company: Siat SA.
Parent Company Address: Romboutsstraat 6-8, 1932 Sint-Stevens-Woluwe, Belgium
Certification Unit: SNL Siat Nigeria Limited – SNL Palm Oil Mill Location of Certification Unit: Ubima Estate, Km 6 Elele / Owerri Road, Port Harcourt, River State, Nigeria
Date of Final Report: 28/10/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SIAT SA		
RSPO Membership Number	1-0005-04-000-00	Membership Approval Date	2004
Address	Romboutsstraat 6-8, 1932 Sint-Stevens-Woluwe Belgium		
Palm Oil Mill / Estate (Certification Unit)	Siat Nigeria Limited - SNL Palm Oil Mill		
Location / Address	Ubima Estate, Km 6 Elele / Owerri Road, Port Harcourt, River State, Nigeria		
Website	www.siatnigeria.com		
Management Representative	Florent Robert	E-mail	florent.robert@siat-group.com
Telephone	33781108484	Facsimile	

2. Certification Information			
Certificate Number	RSPO 700703	Certificate Start Date	03/10/2024
Date of First Certification	03/10/2019	Certificate Expiry Date	02/10/2029
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory, and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input checked="" type="checkbox"/> Recertification Assessment (RA 1) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Nigeria National Interpretation 2021 of the RSPO P&C 2018		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/HR
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
NA	NA	NA	NA

4. Location(s) of Mill & Supply Bases

Name (Mill / Supply Base)	Location	GPS Coordinates	
		Latitude	Longitude
SNL Palm Oil Mill	Ubima Estate, Km 6 Elele / Owerri Road, Port Harcourt, River State, Nigeria	5° 09' 52.5" N	6° 55' 04.3" E
Ubima Estate	Ubima Estate, Elele Owerri Road Port Harcourt, Rivers State Nigeria	5° 09' 59.1" N	6° 54' 59.1" E
Elele Estate	Elele Estate, Elele Owerri Road Port Harcourt, Rivers State Nigeria	5° 07' 41.3" N	6° 44' 19.0" E

5. Description of Supply Base

New Planting Development	<input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Ubima Estate	9,171.00	35.90	641.14	9,848.04	93.13
Elele Estate	5,708.55	158.00	327.84	6,194.39	92.16
Total	14,879.55	193.90	968.98	16,042.43	92.75

Note: The figures given are based on the recent review of the estate maps by the GIS department. They have been able to review and came out with the current ha as indicated on the table. The figures previously reported were estimation which were less accurate.

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Ubima Estate	5678.00	1,978.00		1515.00	3,493.00	5,678.00
Elele Estate	22.40	5,686.15	-	-	5,686.15	22.40
Total (ha)	5,700.40	7,664.15	-	1,515.00	9179.15	5700.40

Note: Only Mature area is considered as production area

The changes are due to the old palms being removed for replanting last year and this year. During last year's audit, the replanting was still in progress, so those hectares were not included in the immature area

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

Estates	Tonnage (MT) / year			
	Estimated last year (Oct 2023 – Sept 2024)	Actual (Jun 2023 – May 2024)		Forecast (Oct 2024- Sep2025)
		Previous license period (Jun 2023 – Sep 2023)	Current license period (Oct 2023 – May 2024)	
Ubima Estate	36,500	5,378.04	18,342.12	22,184
Elele Estate	72,500	13,859.82	55,631.92	102,000
Total	109,000	93,211.90		124,184

Note:

1. Estimated last year volume as per certificate is 76,000 tons
2. SNL projections for last year (Oct 2023-Sept 2024) was less than the actual production and was granted a volume extension upon request
3. Forecast figures is low for Ubima estate because they are undergoing a replanting phase

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

Estate	Tonnage (MT) / year			
	Estimated last year (Oct 2023 – Sept 2024)	Actual (June 2023-May 2024)		Forecast (Oct 2024- Sep2025)
		Previous license period (Jun 2023 – Sep 2023)	Current license period (Oct 2023 – May 2024)	
Sakponba		379.64	5,842.34	
Total		6,221.98		

Note:
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 (June 2023-May 2024)		Forecast (Oct 2024- Sep2025)
		Previous license period (Jun 2023 – Sep 2023)	Current license period (Oct 2023 – May 2024)	
FFB Suppliers	15,000	4,950.70	1,250.14	0
Total	15,000	6,200.84		0

Note: SNL POM since November 2023 stopped purchasing wild palm from (loose fruits) external suppliers (Communities)

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	June 2023	3,743.66	1,062.38	4,806.04
2	July 2023	4,240.38	1,155.04	5,395.42
3	August 2023	6,141.90	1,314.98	7,456.88
4	September 2023	5,491.56	1,418.30	6,909.86
5	October 2023	2,627.10	1,250.14	3,877.24
6	November 2023	3,947.56	0	3,947.56
7	December 2023	8,564.80	0	8,564.80
8	January 2024	15,295.30	0	15,295.30
9	February 2024	19,711.96	0	19,711.96
10	March 2024	16,388.30	0	16,388.30
11	April 2024	8,637.61	0	8,637.61
12	May 2024	4,643.74	0	4,643.74
TOTAL		99,433.87	6,200.84	105,634.71
Note: SNL POM from November 2023 stopped purchasing wild palm from the outside suppliers (Communities)				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Oct 2023 – Sept 2024)	Actual (Jun 2023 – May 2024)		Forecast (Oct 2024- Sep2025)
	Previous license period (Jun 2023 – Sep 2023)	Current license period (Oct 2023 – May 2024)	
FFB	FFB		FFB
109,000 mt	19,617.5 mt	79,816.38 mt	124,184 mt
	TOTAL	99,433.87 mt	
CPO (OER:20.11 %)	CPO (OER:22.02 %)		CPO (OER: 22.75 %)
21,930 mt	3,908.55 mt	17,986.97 mt	28,251.86 mt
	TOTAL	21,895.52 mt	
PK (KER: 5.31 %)	PK (KER: 4.7 %)		PK (KER: 4.7 %)
5,784.4 mt	920.32 mt	3,753.07 mt	5,836.65 mt
	TOTAL	4,673.39 mt	
Note: SNL projections for last year (Oct 2023-Sept 2024) was less than the actual production and was granted a volume extension upon request			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	June 2023	772.69	175.95
2	July 2023	794.36	188.56
3	August 2023	1249.95	296.70
4	September 2023	1091.56	259.11
5	October 2023	510.13	121.09
6	November 2023	818.1	171.76
7	December 2023	1557.36	340.78
8	January 2024	3331.24	714.82
9	February 2024	4908.36	1,002.37
10	March 2024	3552.7	759.57
11	April 2024	2182.53	424.42
12	May 2024	1126.55	218.26
TOTAL		21,895.53	4,673.39
Note:			

11. Summary of Actual Volume sold					
Current License period (Oct 2023 – May 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	-	-	17,986.97	17,986.97
PK (MT)	-	-	-	3,753.07	3,753.07
Credits	-	-	-	-	-
Previous License period (Jun 2023 – Sep 2023)					
CPO (MT)	-	-	-	3,908.55	3,908.55
PK (MT)	-	-	-	920.32	920.32
Credits	-	-	-	-	-
Note:					

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)

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N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A
Note: SNL POM sold all their certified CPO and PK as conventional for the period under review				

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)
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A
Note:				

11C. Records of CPO & PK Sold as conventional since the last audit			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	PZ WILMAR LIMITED	6,219.82	-
2	PRESCO PLC	4,161	-
3	RAFFLES OIL LFTZ ENTERPRISE	3,530	-
4	PZ CUSSONS ABA FACTORY	2,833	-
5	GAM PRO DISTRIBUTION & CONSULTING SERVICES	2,642	-
6	WEST AFRICAN SOY INDUSTRIES LIMITED (WASIL)	1000	-
7	SOLIVE VEGETABLE OIL IND. LIMITED	718	-
8	ENVOY OIL INDUSTRIES LTD	503	-
9	OTHER SMALL CUSTOMERS	288.7	-
10	SNL CRUSHER	-	4,673.39
TOTAL		21,895.52	4,673.39
Note: All the PK produced by the mill are transferred to SNL Crusher			

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
N/A	N/A	N/A	N/A

TOTAL	N/A
Note:	

12. Independent Smallholders Certified Tonnage (MT) / Volume – N/A									
	Estimated last year ()			Actual ()			Forecast ()		
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									
IS-CSPO									
IS-CSPKO									
IS-CSPKE									
CSPK									

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
2	N/A	N/A	N/A	N/A	N/A	N/A
3	N/A	N/A	N/A	N/A	N/A	N/A
4	N/A	N/A	N/A	N/A	N/A	N/A
5	N/A	N/A	N/A	N/A	N/A	N/A
6	N/A	N/A	N/A	N/A	N/A	N/A
7	N/A	N/A	N/A	N/A	N/A	N/A
8	N/A	N/A	N/A	N/A	N/A	N/A
9	N/A	N/A	N/A	N/A	N/A	N/A
10	N/A	N/A	N/A	N/A	N/A	N/A
11	N/A	N/A	N/A	N/A	N/A	N/A
12	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 – N/A							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE

Current License period ()							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period ()							
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)
N/A	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
Note:							

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 the 1st – 4th July 2024. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on 16/05/2024.

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 on-site assessment was conducted off-site on emailed documents of CAP implementation evidence by client. The CAP evidence submitted was verified to be effective to address the Critical NC and its root cause.

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. Nigeria National Interpretation 2021 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

Meetings were held with stakeholders to seek their views on the performance of the Siat Nigeria Limited 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.

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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 (ASA1-1)	Year 3 (ASA1-2)	Year 4 (ASA1-3)	Year 5 (ASA1-4)
SNL Palm Oil Mill	✓	✓	✓	✓	✓
Ubima Estate	✓	✓	✓	✓	✓
Elele Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: July 4, 2025 - July 1, 2025

Total Number of Mandays: 10.5

2.2 BSI Assessment Team

Name	Role	Competency
Dennis Acquah	Team Leader	<p>Education: Holds a BSc. in Natural Resource management with specialization in Forestry from Kwame Nkrumah University of Science and technology, Kumasi, Ghana; MBA in logistic and Supply Chain Management from Kwame Nkrumah University of Science and technology, Kumasi, Ghana.</p> <p>Work Experience: RSPO Lead Auditor with audit experience across Asia, West, Central and South Africa, Rainforest Alliance Lead Auditor, Project Coordinator (Forest and Biodiversity). Also experienced in implementing forest governance project, building relations, and sustaining communications with forest communities, acting as resource person for awareness and training and engaging government towards policy reforms. 14 years of experience as an Operation Managers having worked with two of the leading timber processing industries in Ghana</p> <p>Training attended: Application of Fundamental Principles and Rights at Work and Fair Recruitment (ILO), Non-Conformity writing, Interviewing 7-hour training,</p>

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		<p>Gender Inclusion in Agri-commodity Production, Introduction to Responsible Business, Introduction to the Multi-stakeholder Process, Natural Resource Conflict Management, Respecting the Rights of IPs and LCs, Successfully completed the Endorsed RSPO P&C 2018 Lead Auditor Course; Endorsed RSPO SCCS Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Refresher Training, SA 8000, ISO 9001, ISO 45001, FSC Forest management/CoC Lead Auditor Course, Rainforest Alliance Sustainable Agriculture Standard (RA SAS) Farm/CoC Lead Auditor Course. Have has also participated in ESIA and SEA trainings</p> <p>RSPO online trainings; FPIC, DWL, RSPO Dispute Settlement Facility, RSPO Palm GHG Assessment, Introduction to RSPO P&C Metric Template, Gender Guidance to RSPO, Palm trace New Features for ISH, RSPO Remediation and Compensation Procedures, RSPO revised NPP 2021.</p> <p>Language proficiency: English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
John Takang	Team Member	<p>Education:</p> <p>Holds a BSc. in Environmental and Resource Management and MSc. in Environmental Sciences from the University of Cologne, specializing in environmental law and governance</p> <p>Work Experience:</p> <p>He was a Resident Scholar at the United Nations University's International Human Dimensions Programme on Global Environmental Change (UNUIHDP) in Bonn-Germany. John has also served at the International Forest Policy Unit, in the Department of Natural Resources Governance and Climate Change of the German Technical Cooperation (GIZ). He was the Academic Officer of the International Master of Environmental Sciences (IMES) Programme at the University of Cologne, where he equally taught classes in international environmental law. Additionally, he has taught classes in international environmental law in the Technology and Resources Management master study programme offered at the Institute for Technology and Resources Management in the Tropics and Subtropics of Cologne University of Applied Sciences. John is involved in a number of governance initiatives. Among others, he is a Fellow of the African Good Governance Network (AGGN). Since 2011, he is founding Executive Director of the Environmental Governance Institute (EGI), where he is engaging in the conception and implementation of a wide range of projects including, policy, development, renewable energies, sustainable agriculture among other</p>

		<p>Training attended: Successfully completed the RSPO P&C 2018 Lead Auditor Course, ISO 14001:2015 Lead Auditor Course (attended), RSPO Smallholder Academy (Partner to the Academy) and training in HCV/HCS.</p> <p>Language proficiency: French and English</p> <p>Aspect covered in this audit: <input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) </p>
Aime Gbakre	Team Member	<p>Education: Holds a qualification in Vocational Bachelor in Quality Control and Environment Management, ESTC, Abidjan (2018), Vocational training Certificate in cooperation, specialised in Cooperative management, Ecole Régionale d'Agriculture du Sud (ERA Sud Bingerville), Abidjan (2010), Marketing-Communication and Advertising Design Engineer, Institut des Technologies d'Abidjan (2009), Marketing-Communication and Advertising Techniques Engineer, Institut des Technologies d'Abidjan (2008), Bachelor of Arts in literature, specialised in English, Université de Cocody, Abidjan (2005), HND in Human Resources Management and Corporate Communication, ESSECT Henri Poincaré, Abidjan (2005), and Baccalauréat in Literature, Lycée Moderne d'Aboisso, Aboisso (2002).</p> <p>Work Experience: Has 4 years' experience in social audit, sustainable agriculture, and certification of agricultural production systems.</p> <p>Training attended: Successfully completed the ISO 9001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Child Labor Centered Due Diligence Process / Abidjan, and Gender workshop for Associated trainers / Abidjan</p> <p>Language proficiency: French and English</p> <p>Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) </p>
Dolakpo Adewole	Technical Expert	<p>Education:</p>

		<p>Holds a BSc. In Geography and Regional Planning from Olabisi Onabanjo University Ago-Iwoye Ogun State</p> <p>Work Experience:</p> <p>A professional with over 10 years of expertise in social and ethical audit experience in manufacturing, food and beverages, services, utility, transportation, communication, agriculture, media, construction, and marketing industry. Performing audit services free from bias, impartiality, and self-serving activities with extensive knowledge of social compliance auditing measures, practices, and principle. Well-positioned to contribute to various aspects of social audit including interview, facilitating, reporting, and ensuring audit confidentiality</p> <p>Training attended:</p> <p>IDH Living Wage Training The Auditor Course, Partner Africa Auditor Calibration, Advanced Social Auditors' Training Course, APSCA 2023 Annual Meeting - Responsible Recruitment Training, APSCA 2023 Annual Meeting - The Audit Journey, APSCA 2023 Annual Meeting - Dynamic Transformations</p>
Dr. Suhaili bin Sahari	Peer Reviewer	<p>Education:</p> <p>Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.</p> <p>Work Experience:</p> <p>Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1) ISO 9001:2015 Lead Auditor and Internal Auditor 2) Occupation Health & Safety 3) ISO 14001:2015 Standard 4) RSPO Standards: RSPO P&C 2018 MY-NI 2019

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		5) MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4 6) Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7) HACCP MS 1480:2019 8) GAP Standard: Global GAP, Euro GAP 9) ASI Peer Reviewer training
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Accompanying Persons: None

Name	Role
Nil	

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment (*attached all relevant assessment plans including onsite NC closure audit plan*).

Date	Time	Subjects	Dennis	John	Aime	Dolapo
Monday, 01/07/2024	0800rs to 0830hrs	Description of activity for each day, including travelling/flight detail, opening meeting, documentation review, site visit, closing meeting, etc	✓	✓	✓	✓
	0830rs to 1230hrs	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) Stakeholder Consultations Workers Representatives Gender Committee	✓	✓	✓	✓
	1230hrs to 1400hrs	LUNCH	✓	✓	✓	✓

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Date	Time	Subjects	Dennis	John	Aime	Dolapo
	1400hrs to 1630hrs	Continue document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	✓	✓	✓	✓
	1630hrs to 1700hrs	Audit team consolidates notes and findings. Meet with management to review day's finding Close for the day	✓	✓	✓	✓
Tuesday, 02/07/2024	0800rs to 1230hrs	Ubima 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, waste management, worker housing, clinic, Landfill etc.	✓	✓	✓	✓
	1230hrs to 1400hrs	LUNCH	✓	✓	✓	✓
	1400hrs to 1630hrs	Stakeholder Consultations Communities Field Contractors Ministry of Environment and Public Utility Continue document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	✓	✓	✓	✓

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Date	Time	Subjects	Dennis	John	Aime	Dolapo
	1630hrs to 1700hrs	Audit team consolidates notes and findings. Meet with management to review day's finding Close for the day	✓	✓	✓	✓
Wednesday 03/07/2024	0800hrs to 1230hrs	Elele 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, waste management, worker housing, clinic, Landfill etc.	✓	✓	✓	✓
	1230hrs to 1400hrs	LUNCH	✓	✓	✓	✓
	1400hrs to 1630hrs	Continue document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	✓	✓	✓	✓
	1630hrs to 1700hrs	Audit team consolidates notes and findings. Meet with management to review day's finding Close for the day	✓	✓	✓	✓

Date	Time	Subjects	Dennis	John	Aime	Dolapo
Thursday 04/07/2024	0800hrs to 1000hrs	Supply Chain for the POM (3.8) <ul style="list-style-type: none"> • Demonstration of legal entity • Roles and responsibility and ICS • Procedures/manual/SOP • Record of purchase – • Record of sales– • RSPO rules on market communication and claims Mill Walk through and inspection: <ul style="list-style-type: none"> ▪ Workshops, Stores and POM application, ▪ Mill Safety and Health / PPE / Signage, ▪ Waste Management / Environment 	✓	✓	✓	✓
	1000hrs to 1130hrs	Closing Meeting Preparation: Auditors consolidate notes and confirm audit findings Pre-Closing Meeting with Management and Sustainability Team:	✓	✓	✓	✓
	1130hrs to 1200hrs	Closing Meeting and Review of Findings: Convene with all relevant staff to summarize audit findings, potential non-conformities and next steps	✓	✓	✓	✓

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?	Siat SA has an approved time bound plan which was submitted for review. The TBP includes all Siat subsidiaries with their mills and estates.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership?	Review of the TBP shows all the estates and mills have been certified. The only remaining uncertified unit is the Ologbo estate under Presco PLC which is still under going LUCA process by RSPO. Reviewed communication between the RSPO and SNL which	Complied

If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	confirmed RSPO is still reviewing the verification process.	
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. <i>Note:</i>	Review of the TBP shows there has not been any new acquisition by Siat SA.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	There are no evidences of deviation from the maximum periods	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?	Review of the approved TBP did not identify any new acquisition by Siat SA as also provided in the ACOP report. Ologbo estate under Presco PLC was planned to be certified in June 2024. However, the LUCA report is still under review by RSPO at the time of this audit. Review mail correspondence between SNL and RSPO.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Review of the approved TBP did not identify any isolated lapses in implementation of the plan.	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	Review of the plan did not identify any fundamental failure on the part of the client to proceed with implementation of the plan	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 approved timebound plan, only Ologbo Estate under Presco Plc is under going its verification of the LUCA process by RSPO. Email correspondence between SIAT SA and RSPO regarding this matter was also verified.	Complied
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	There have been new plantings in the Ologbo and Sakponba extension 1. NPP has been done and completed for Sakponba extension 1 and it has been certified in Aug 2022. The RaCP for Ologbo has been submitted to RSPO and still under review. RaCP Trackers - Roundtable on Sustainable Palm Oil (RSPO)	Complied
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement	Based on RSPO Complaints System or Dispute Settlement Facility https://askrspo.force.com/Complaint/s/casetracker	Complied

Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	, there is no outstanding land conflicts since the last assessment.	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Based on RSPO Complaints System or Dispute Settlement Facility https://askrspo.force.com/Complaint/s/casetracker , there is no outstanding labour dispute. All labour disputes are being resolved through a mutually agreed process in accordance with the group grievance and complaint SOP	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	No legal non-compliance to be addressed.	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.	The Group Sustainability Dept conducted the internal audits on 17/04/2023 for Ologbo Estate. Positive Assurance Statement for 2023 was made available for verification. A non-conformity report was raised against Indicator 7.12 related to deforestation. The RaCP to close the NC is ongoing.	Complied
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?	A non-conformity report was raised against Indicator 7.12 related to deforestation. The RaCP to close the NC is ongoing	Complied
Have there been any stakeholder (including NGO) consultation conducted?	The stakeholders consulted (including NGO) can be seen in the HCV Assessment Summary Presco Ologbo Extension II Concession, Edo State, Nigeria, dated 08/04/2015.	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.	Not Applicable No scheme smallholders and/or scheme outgrowers supplying to the mill.	Not Applicable

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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	Remarks
GOPDC	Ghana	GOPDC Mill		Certified		March 2015	
		Kwae Estate	8,601				
		Okumaning	5,075				
Presco Plc	Nigeria	Presco Plc Mill		Certified	Jun 2024	17/08/2022 by SCS	Audited in Nov 2021. NC close visit in Aug 2022.
		Obaretin Estate	6,110				
		Cowan	2,751				
		Sakponba	16,738				
		Ologbo	13,545	Not certified	October 2025		LUCA approved with no Environment Remediation area and Final Conservation Liability (FCL).
SNL Siat Nigeria Limited	Nigeria	SNL Palm Oil Mill		Certified		October 2019	
		Ubima Estate	9,849.04				
		Elele Estate	6,188.64				

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 five (5) Critical; five (5) Minor nonconformities and zero Opportunity For Improvement raised. Siat Nigeria Limited- SNL 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 #	2517713-202406-N1	Issued Date	04/07/2024
Due Date	03/07/2025	Closure Date	Next assessment visit
Indicator & Category (Critical / Minor)	2.2.1 Minor		
Statement of Nonconformity:	SNL does not have an updated contracted list in place and there were no contracts in place for five sampled contractors in the list		
Requirement Reference:	A list of contracted parties is maintained.		
Objective Evidence:	The company has a list of contractors which is captured in their stakeholder list which was last updated on the 22/06/2024. However, review of supporting documents and interviews shows most of the contractors in the list do not have contracts with the company or are no more with the company. For instance, over 60 companies in the stakeholder list do not have existing contracts or are no more doing any work for the company. Also, the contracts of five sampled contractors in the stakeholder list could not be found even though they are in the contracted parties list.		
Corrections:	Update the stakeholder list with different sub-section as per the nature of service being provided. (FBB Transportation, Workers transportation. Land preparation. construction contractors and suppliers others to include interested or Impacted stakeholder		
Root Cause Analysis:	Because there is no centralised system for developing contract in SNL as each HOD develop their contracts		
Corrective Actions:	All contracts agreement shall be written in liaison with the Chief Operating Officer Personal Assistant using SNL contract template.		
Assessment Conclusion:	The correction and corrective action plan were accepted. The evidence of effective implementation of the corrective action shall be verified in the next assessment visit.		

Non-conformity			
NCR Ref #	2517713-202406-N2	Issued Date	04/07/2024
Due Date	03/07/2025	Closure Date	Next assessment visit

Indicator & Category (Critical / Minor)	2.2.3 Minor
Statement of Nonconformity:	Sampled contracts reviewed have no clauses on disallowing forced and trafficked labour.
Requirement Reference:	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.
Objective Evidence:	<p>Reviewed contracts of agreement signed between SNL and</p> <ol style="list-style-type: none"> 1. Hycienth N. Okere 2. Bankole Wilson Oladontun 3. PINE Engineering Nigeria Limited 4. Akura Peter <p>All the agreements reviewed has clauses on meeting all national and international laws and regulations. However, the company could not provide evidence to confirm that the subcontractor drivers were provided appointment letters or payslips.</p>
Corrections:	Include in each of the contract agreement the revised Contractor's commitment to SNL policies and Procedures and resign the contracts with third party FFB evacuators.
Root Cause Analysis:	The Reviewed Contractor's Commitment to SNL policies and procedures that covers clauses of disallowing Forced and Trafficked Labour was communicated to various HODs but they kept on using the older version. Also, because the development of contracts agreement in SNL is not being handled by a specific department. Each department develops their own contracts.
Corrective Actions:	Centralise and identify a Person in charge of Contract development for SNL. Review the Agreement template to include clauses of disallowing forced and trafficked labour.
Assessment Conclusion:	The correction and corrective action plan were accepted. The evidence of effective implementation of the corrective action shall be verified in the next assessment visit.

Non-conformity			
NCR Ref #	2517713-202406-N3	Issued Date	04/07/2024
Due Date	03/07/2025	Closure Date	Next assessment visit
Indicator & Category (Critical / Minor)	6.7.2 Minor		
Statement of Nonconformity:	SNL does not have an emergency evacuation plan in place and also sampled workers interview displayed a lack of knowledge on the emergency procedures		
Requirement Reference:	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in		

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	both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.
Objective Evidence:	The company has a documented procedure titled emergency response plan Version 04 dated 10/02/2017. The procedure identified their emergencies and accidents to include fire, spillage, accidents, attacks and security threats, natural catastrophes, medical emergencies and explosions. The procedure reviewed provides guidelines to follow in the event of an emergency. It includes the availability of Fire alerts, fire extinguishers at vantage points across the company and an emergency assembly point. However, SNL does not have an evacuation plan which is required to be displayed at the work site contrary to Section 36 (1) of the Factory Act. Also, during interview with a worker during a visit to the fuel filling station, he indicated a lack of knowledge on the emergency procedure for the fuelling station.
Corrections:	Train and Sensitize workers on Emergency preparedness and the various exit points in Buildings and Fuel station.
Root Cause Analysis:	SNL has an emergency system in place where SOPs are pasted in strategic location to inform workers on the various steps to take in the event of an emergency. worker have equally received training on emergencies preparedness. This was seen as being sufficient enough to cater in the event of an emergency situation.
Corrective Actions:	Mount /display an emergency Evacuation plan Identify and construct an emergency assembly point for Ubima and Elele fuel stations.
Assessment Conclusion:	The correction and corrective action plan were accepted. The evidence of effective implementation of the corrective action shall be verified in the next assessment visit.

Non-conformity			
NCR Ref #	2517713-202406-N4	Issued Date	04/07/2024
Due Date	03/07/2025	Closure Date	Next assessment visit
Indicator & Category (Critical / Minor)	7.2.8 Minor		
Statement of Nonconformity:	SNL management of their empty pesticide containers does not conform to their own documented procedures		
Requirement Reference:	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		
Objective Evidence:	SNL has a documented procedure for the management of their empty pesticide containers. The procedure requires all empty pesticide containers to be brought back to the store from where an approved waste management company will evacuate them for proper disposal. However, during a visit to the dumpsite at the Ubima estates, sachets of V-Power (Bacillus Thuringiensis 32000 IU/mg wp) were found littered around the dumpsite. This was found to be inconsistent with the company's waste management procedure		

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Corrections:	Pick up from the dumpsite the empty sachets of the V-power
Root Cause Analysis:	The SOP on the management of Empty chemicals containers has not included the management of used chemical sachets.
Corrective Actions:	Sensitize Chemical sprayers on the management of the Empty Chemical containers Review the Chemical Management SOP to include the management of Empty Chemical Sachets.
Assessment Conclusion:	The correction and corrective action plan were accepted. The evidence of effective implementation of the corrective action shall be verified in the next assessment visit.

Non-conformity			
NCR Ref #	2517713-202406-N5	Issued Date	04/07/2024
Due Date	03/07/2025	Closure Date	Next assessment visit
Indicator & Category (Critical / Minor)	7.3.1 Minor		
Statement of Nonconformity:	Construction of Ubima dump site is not consistent with what is provided in the waste management procedure		
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		
Objective Evidence:	<p>SNL has designated dumpsites/landfills in both Ubima and Elele Estates for final disposal of household wastes. The SNL Waste Management Plan (Section 3.4.1) provides for a fence around the dumpsite, with restricted entrance.</p> <p>However, the dumpsites at both Elele and Ubima have not been properly secured around to prevent unauthorized persons from accessing them. Moreso, at the landfill in Ubima, a climbing rope was found tied to a support uphill and dangling into the landfill indicating that people climb in and out of the landfill.</p> <p>Additionally, the clinic at Elele estate, the temporary storage tank for biomedical waste was not locked, thereby making it accessible to unauthorized persons.</p>		
Corrections:	<p>Obtain a Bill of Quantity (BOQ) for the fencing of both Ubima and Elele Dumpsites</p> <p>Provide another padlock from the store [HSEM]</p>		
Root Cause Analysis:	As at the time of Audit, the fencing of Ubima new dumpsite was ongoing. additionally, the padlock to the Elele clinic waste was damaged a few days to the audit.		
Corrective Actions:	<p>Obtain approval for the fencing of Both dumpsites</p> <p>Fence Both Dumpsites.</p>		

	Develop a checklist for the monitoring of Access (padlocks) for clinic waste storage location
Assessment Conclusion:	The correction and corrective action plan were accepted. The evidence of effective implementation of the corrective action shall be verified in the next assessment visit.

Non-conformity			
NCR Ref #	2517713-202406-M1	Issued Date	04/07/2024
Due Date	03/07/2025	Closure Date	03/10/2024
Indicator & Category (Critical / Minor)	2.2.2 Critical		
Statement of Nonconformity:	SNL could not provide evidence of compliance to applicable legal requirements by their third party		
Requirement Reference:	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		
Objective Evidence:	<p>Reviewed contracts of agreement signed between SNL and</p> <ol style="list-style-type: none"> 1. Hycienth N. Okere 2. Bankole Wilson Oladontun 3. PINE Engineering Nigeria Limited 4. Akura Peter <p>All the agreements reviewed has clauses meeting all national and international laws and regulations. However, the company could not provide evidence to confirm that the subcontractor drivers were provided appointment letters or payslips.</p>		
Corrections:	Arrange and organised a meeting with FFB Transporter (send Notice to each transporters) to provide employment letters/payslip to their employees working at SNL		
Root Cause Analysis:	Most drivers own the trucks they operate. In other instances, transporters typically have no more than two trucks, often just one. For land preparation, most contracts are shorter than three months, and workers are paid daily. Therefore, issuing appointment letters and pay slips was not deemed necessary		
Corrective Actions:	<p>A letter to all FFB transporters mandating them to provide appointment letters and payslip of the theirs drivers as it is documented on their agreement.</p> <p>Review the Contract Agreement Template to include Clauses mandating contractors to provide appointment letters and payslips to their employees.</p>		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed records of meeting between SNL and FFB Evacuators on the 31st July 2024. The agenda for the meeting includes the submission of copies of the drivers for the FFB Evacuation appointment letters and payslips. Review records of attendance which includes 40 transporters and drivers. 		

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	<p>2. Reviewed a notice sent by Siat Nigeria Ltd to their contracted FFB Evacuators on the 13th August 2024. The notice was to remind the contracted FFB Evacuators to submit copies of their drivers appointment letters and payslips and a failure to comply with the regulations will result in the suspension of the service they provide to the company.</p> <p>3. SNL has reviewed their contracts with the 3rd party contractors to include the provision of appointment letters and payslips to their drivers. Some sampled contracts reviewed include contracts for ANAYO NSIRIM, AMADISE AND SONS NIG LTD, AMADI GODFERY OMEREJI, AGUMA GOODNEWS and AGUMA CHRISTAIN STAINLESS</p> <p>Based on the evidences reviewed the NC is closed.</p>
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Non-conformity			
NCR Ref #	2517713-202406-M2	Issued Date	04/07/2024
Due Date	03/10/2024	Closure Date	03/10/2024
Indicator & Category (Critical / Minor)	2.1.1 Critical		
Statement of Nonconformity:	SNL does not make social security contributions to their contract workers contrary to Section 2, Pension Act 2014		
Requirement Reference:	The unit of certification complies with applicable legal requirements.		
Objective Evidence:	<p>The company has identified a number of international and national laws or regulations applicable to their operations. These have been compiled into two sets of documents and captioned Legal Compliance Register and last revised in April 2022. Some of the applicable national laws and regulation in the register and applicable to their operations include</p> <ol style="list-style-type: none"> 1. Freedom of Information Act, 2011. 2. Labour Act X 198 3. Trade Unions Act (Chapter 437), as amended. 4. National Health Insurance Scheme Decree (No. 35 of 1999). 5. National Minimum Wage Act Amendment 2000 6. Pension Reform Act, No. 4, 2014. <p>Some evidence of compliance to the national regulations are</p> <ol style="list-style-type: none"> 1. Company respect workers right to observe national and international holidays as stipulated by the law. Where workers are required to work during holidays, in agreement with the workers representatives, workers are paid double their day rate as overtime. 2. Evidence of compliance to the payment of the minimum age was seen through review of the company's salary grade, workers payslips and the payrolls <p>However, review of documents shows the company does not pay social security for their contract workers contrary to Section 2, Pension Act 2014.</p>		
Corrections:	Sensitize all field workers about the mandatory pension contribution, how it will affect their income and future benefits in effort to conditioning the minds of field		

	workers to understand 8% mandatory deduction from their earnings as part of their contribution to the pension.
Root Cause Analysis:	The process was initiated at some point in the past and faced resistance from the field workers. Previously, the field workers' salaries did not include transport and housing allowances, which are used as a basis for calculating pensions from the company. Now transport and housing is being paid to workers as approach towards getting ready for pension contribution
Corrective Actions:	Identify Pension Fund Administrators (PFA) for the Registration of all Field workers. Distribute Pension forms to all workers to be fill and submit to the PFA (Document collection). Deduct from SNL and workers/ contribute Pension payment for workers to identified PFA for all workers.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed records of sensitization conducted for the workers of SNL Ltd on the 23/07/2024. The training focused on the mandatory requirements for pension contribution by workers, the effect on their salaries and its future benefits. 2. Review a list of Pension Fund Administrators (PFA) for the Registration of all Field workers. The list has a total of five Pension Fund Administrators. 3. Review a list of workers who have been registered for pension contribution. Sampled pension numbers include PEN110176735833, PEN110176794076, PEN110176794249, PEN110176794455 and PEN110176799184 4. Reviewed sampled payslips which shows the deduction of pension contribution for workers. 5. Further interview with 30 sampled workers on the 03/10/2024 confirmed the company has started deducting pension contributions for their workers. The deduction took effect from September 2024. <p>Based on the evidences reviewed, the NC is closed.</p>

Non-conformity			
NCR Ref #	2517713-202406-M3	Issued Date	04/07/2024
Due Date	03/10/2024	Closure Date	03/10/2024
Indicator & Category (Critical / Minor)	6.2.4 Critical		
Statement of Nonconformity:	Lack of maintenance for the workers housing		
Requirement Reference:	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 (5 years) is allowed to upgrade the infrastructure.		

Objective Evidence:	During a visit to workers housing (J4, J3 among others) in the Elele estates, it was observed that the housing for the junior staff has not been maintained for a while. The roofs of the ceiling are torn off, with no proper washrooms and toilet facilities are non-existent.
Corrections:	As much as possible, follow the housing renovation plan for both Ubima and Elele Estates.
Root Cause Analysis:	Housing Renovation plan is limited due to funds provision. Alternatively, workers are being given monthly transport and housing allowances.
Corrective Actions:	From the plan identify housing for renovation within 2024. Develop /Obtain Bill of Quantity (BOQ) from inhouse/vendors for houses to be renovated and CEO approval of the BOQ. Initiate (Start) the houses Renovation.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed the company's renovation plan which covers all the housings for the two estates. The renovation plan covers both the Senior staff housing and Junior staff housing, 2. The company has assessed the renovation works which are required to be undertaking per block and per accommodation. The list reviewed shows renovation plans for both housing and general services. 3. Reviewed an approved Bill of Quantity for both renovation works at the Elele and Ubima estates. 4. Reviewed pictures and videos which shows evidence of renovation works been carried out by the company. 5. Interview with about 30 sampled workers from the Ubima estate confirms ongoing works on the juniors quarters specifically Apani street by the company. <p>Based on the evidences reviewed, the NC is closed.</p>

Non-conformity			
NCR Ref #	2517713-202406-M4	Issued Date	04/07/2024
Due Date	03/10/2024	Closure Date	03/10/2024
Indicator & Category (Critical / Minor)	3.8.7 Critical		
Statement of Nonconformity:	SNL did not inform the CB on their projected overproduction of the certified tonnage		
Requirement Reference:	Purchasing and Goods In <ol style="list-style-type: none"> 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. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.		

Objective Evidence:	<p>The Mill sources its FFB from their certified estate, external certified estate (Presco Sakponba estate) and uncertified fruits (wild palm) from the communities. Review of documents at the weighbridge where all FFB coming to the mill are received shows all the FFB received are covered by documents (weighing tickets). These documents have information on the source of the FFB, date and the volume of the FFB.</p> <p>For the period under review June 2023 to May 2024, the mill received a total of 105,634.72 MT (99433.88). This shows there was an overproduction of certified FFB tonnage. However, the mill did not inform the CB on the projected overproduction of the certified tonnage as required by the indicator.</p> <p>The Mill also has a documented procedure for handling non-conforming FFB and/or documents. The procedure is dated 24/06/2020 and outlines the steps to follow in the event of receiving non-conforming RSPO certified products. Interview with the factory manager and review of documents shows the Mill has not received any non-conforming FFB and/or documents.</p>
Corrections:	Email to BSI to inform them about the over production.
Root Cause Analysis:	We didn't take into account the FFB volumes received from outside and include in Palm Trace. The volume of FFB is indicated as "FFB_Estates". The license volumes were not indicated in the MB sheet.
Corrective Actions:	Indicate in SNL Mass Balance sheet the volumes of the license to monitor them
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed email correspondence between SNL Ltd and BSI where the company informed the CB on the over production and requested for a volume extension 2. SNL has also updated their Mass Balance sheet to reflect the correct volumes <p>Based on the evidences reviewed, the NC is closed</p>

Non-conformity			
NCR Ref #	2517713-202406-M5	Issued Date	04/07/2024
Due Date	03/10/2024	Closure Date	03/10/2024
Indicator & Category (Critical / Minor)	3.8.16 Critical		
Statement of Nonconformity:	Sold volumes were not removed on the palm trace		
Requirement Reference:	<p>Registration of Transactions</p> <ol style="list-style-type: none"> 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. 		

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	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.
Objective Evidence:	During the period under review, the mill produced a total of 21,895.52 MT of MB certified CPO. Of this amount 15,000MT was registered in the palm trace and sold as conventional. However, this certified volume sold as conventional was not removed from the RSPO IT platform
Corrections:	Remove all the volumes that have been downgraded to conventional.
Root Cause Analysis:	It wasn't clear if SNL intend to sale any certified volumes this year, therefore volumes were kept in case marketing needs them.
Corrective Actions:	Inform marketing that the volumes will be systematically removed and not available in palm trace for physical sales every 3 months.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Review of transactions on the palm trace confirms the accounts have been updated to ensure all quantities of certified products sold as conventional are removed in the palm trace 2. Review email sent by the sustainability manager to all marketing mangers informing them of plan to remove certified products sold as conventional on the palm trace so as to have figure corresponding to the Mass Balance sheet. The mail was sent on the 16/07/2024 <p>Based on the evidences reviewed, the NC is closed</p>

Opportunity for Improvements-None	
OFI #	Description
OFI 1	

Positive Findings	
PF #	Description
PF 1	Management commitment to the certification process is commendable.
PF 2	Well organised documents and records keeping.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Minor Non-conformity			
NCR Ref #	2352386-202305-N1	Issued Date	08/06/2023
Due Date	08/07/2024	Closure Date	04/07/2024

Indicator & Category (Critical / Minor)	2.2.2 Critical (Recurring minor)
Statement of Nonconformity:	A contractor has not satisfactorily demonstrated the meeting of certain applicable legal requirements.
Requirement Reference:	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.
Objective Evidence:	There was a lapse of four months in the renewal of Permit to Operate Heavy Vehicles (permit no. RV/VIU/HP/0288) and Motor Vehicle Insurance, Certificate of Insurance (certificate no. IEI/TP/1222/14485000/PMO) i.e., from 26/07/2022 to 02/12/2022, by a contracted FFB transporter, Onyejiaka William for his truck (reg. no.: XC972NNE). However, during that period, based on records verification in ABS system at SNL mill, the contractor had been using the truck to deliver 11 trips of FFB to the mill between 21/09/2022 to 29/11/2022.
Corrections:	<ul style="list-style-type: none"> - [CAO] All vehicle with expired registration documents should be identified. - [CAO] Owners of the identified trucks should be notified to renew their documents and given a grace period of 2 weeks.
Root Cause Analysis:	The Truck inspection checks are only done when the vehicle is brought for the first time. Subsequent the checks and recommendations are rarely implemented.
Corrective Actions:	<ul style="list-style-type: none"> - [CAO] Maintain a list of vehicles transporting FFB indicating the expiry date of all relevant documents will be maintained. - [HSE] implement monthly Truck inspection for all Estates using the already developed checklist.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed a completed checklist for all third party vehicles contracted to provide transportation services in the company. The inspection was conducted on the 11/06/2024 and it among others identify vehicles whose license and other documents have expired or close to expiration. It also inspects other equipment require to be in the vehicles at all times. They include warning triangles, fire extinguishers. The inspection also covered servicing of the car and its maintenance. 2. Reviewed a notification sent by SNL to truck owner informing him of the need to take steps to renew the documents of his car with number XC 972 NNE 3. Reviewed a list of all the trucks engaged for transportation in the Ubima and Elele estates. In the list, some of the trucks were approved for continuous service in the estates while others were marked stop work or their engagement were terminated. 4. Reviewed renewed license and other documents covering the vehicles <p>Based on the evidences reviewed, the non-conformity is closed</p>

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1 2352386-202305-I1	<p>Indicator 2.3.2</p> <p>The execution of the terms in contract agreement between the certification unit and the FFB Collectors can be further improved by obtaining the information about the GPS coordinate, the quantity purchased from each source (source could include smallholder farms and wild palms from small farmers), name of farmer(s) or corporative(s).</p> <p>Verification / Follow-up actions:</p> <p>The company maintains records of information on the suppliers of wild palm. The information includes the names and quantities of wild palm supplied. However, the company at the time of the audit has stopped the purchase of wild palm from the communities.</p>
OFI 2 2352386-202305-I2	<p>Indicator 4.3.1</p> <p>The engagement with the communities (e.g., Egbeda, Odiemudie, Eligbo and Odieke communities) can be further improved therefore the execution of the MoU with regards to the provision of monetary quota from the company's annual turnover for the community is effectively communicated and well understood.</p> <p>Verification / Follow-up actions:</p> <p>The company has ramped up their engagements with the communities and this was confirmed by the communities during the stakeholder engagements. The purpose is to ensure the communities has a better understanding of the contributions the company makes to the communities.</p>
OFI 3 2352386-202305-I3	<p>Indicator 7.3.2</p> <p>The handling of clinical wastes at the temporary storage station behind Ubima Clinic can be further improved to minimise the accessibility by any unauthorised person.</p> <p>Verification / Follow-up actions:</p> <p>The company has taken measures to ensure the storage facility is always locked with only the security having access during evacuation of the clinical waste.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1832550-201810-M1	Major	4.7.2 (RSPO P&C 2013)	24/10/2018	Closed on 02/03/2019
1832550-201810-M2	Major	4.6.6 (RSPO P&C 2013)	24/10/2018	Closed on 02/03/2019
1832550-201810-M3	Major	6.5.1 (RSPO P&C 2013)	24/10/2018	Closed on 02/03/2019

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1832550-201810-M4	Major	6.3.2 (RSPO P&C 2013)	24/10/2018	Closed on 02/03/2019
1832550-201810-M5	Major	1.1.2 (RSPO P&C 2013)	24/10/2018	Closed on 02/03/2019
1832550-201810-N1	Minor	4.1.2 (RSPO P&C 2013)	24/10/2018	Closed on 03/07/2020
1832550-201810-N2	Minor	6.1.5 (RSPO P&C 2013)	24/10/2018	Closed on 03/07/2020
2071946-202106-M1	Critical	3.6.2 (RSPO P&C NNI 2021)	02/07/2021	Closed on 24/9/2021
2071946-202106-M2	Critical	6.7.3 (RSPO P&C NNI 2021)	02/07/2021	Closed on 24/9/2021
2071946-202106-M3	Critical	7.2.10 (RSPO P&C NNI 2021)	02/07/2021	Closed on 24/9/2021
2071946-202106-M4	Critical	6.2.2 (RSPO P&C NNI 2021)	02/07/2021	Closed on 24/9/2021
2071946-202106-M5	Critical	6.2.3 (RSPO P&C NNI 2021)	02/07/2021	Closed on 24/9/2021
2071946-202106-M6	Critical	3.4.3 (RSPO P&C NNI 2021)	02/07/2021	Closed on 24/9/2021
2071946-202106-N1	Minor	2.3.2 (RSPO P&C NNI 2021)	02/07/2021	Dropped to OFI
2071946-202106-N2	Minor	2.2.2 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N3	Minor	2.2.3 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N4	Minor	1.1.2 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N5	Minor	3.4.2 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N6	Minor	4.2.3 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N7	Minor	5.1.5 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N8	Minor	6.2.6 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N9	Minor	6.2.7 (RSPO P&C NNI 2021)	02/07/2021	Upgraded to Critical
2071946-202106-N10	Minor	6.5.3 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2071946-202106-N11	Minor	7.3.1 (RSPO P&C NNI 2021)	02/07/2021	Closed on 09/06/2022
2211275-202206-M1	Critical	5.1.2 (RSPO P&C NNI 2021)	09/06/2022	Closed on 25/08/2022
2211275-202206-M2	Critical	3.6.1 (RSPO P&C NNI 2021)	09/06/2022	Closed on 25/08/2022
2211275-202206-M3	Critical	6.2.1 (RSPO P&C NNI 2021)	09/06/2022	Closed on 25/08/2022
2211275-202206-M4	Critical	6.1.2 (RSPO P&C NNI 2021)	09/06/2022	Closed on 25/08/2022
2211275-202206-M5	Critical	7.2.7 (RSPO P&C NNI 2021)	09/06/2022	Closed on 25/08/2022
2211275-202206-M6	Critical	3.8.6 (RSPO P&C NNI 2021)	09/06/2022	Closed on 25/08/2022
2071946-202106-N9	Critical	6.2.7 (RSPO P&C NNI 2021)	02/07/2021	Closed on 25/08/2022
2211275-202206-N1	Minor	2.2.1 (RSPO P&C NNI 2021)	09/06/2022	Closed on 08/06/2023
2352386-202305-N1	Minor	2.2.2 (RSPO P&C NNI 2021)	08/07/2023	Closed on 04/07/2024
2517713-202406-M1	Critical	2.2.2 (RSPO P&C NNI 2021)	04/07/2024	Recurring Minor (Upgraded to Critical) Closed on 03/10/2024
2517713-202406-M2	Critical	2.1.1 (RSPO P&C NNI 2021)	04/07/2024	Closed on 03/10/2024
2517713-202406-M3	Critical	6.2.4 (RSPO P&C NNI 2021)	04/07/2024	Closed on 03/10/2024

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2517713-202406-M4	Critical	3.8.7 (RSPO P&C NNI 2021)	04/07/2024	Closed on 03/10/2024
2517713-202406-M5	Critical	3.8.16 (RSPO P&C NNI 2021)	04/07/2024	Closed on 03/10/2024
2517713-202406-N1	Minor	2.2.1 (RSPO P&C NNI 2021)	04/07/2024	Open
2517713-202406-N2	Minor	2.2.3 (RSPO P&C NNI 2021)	04/07/2024	Open
2517713-202406-N3	Minor	6.7.2 (RSPO P&C NNI 2021)	04/07/2024	Open
2517713-202406-N4	Minor	7.2.8 (RSPO P&C NNI 2021)	04/07/2024	Open
2517713-202406-N5	Minor	7.3.1 (RSPO P&C NNI 2021)	04/07/2024	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 Siat Nigeria Limited-SNL 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)
Internal	Workers Representatives	Face to Face
Internal	Gender Committee	Face to Face
External	Communities	Face to Face
External	Ministry of Environment	Remote

Stakeholders comment	
1	Feedbacks: Interview with the workers representatives indicates they have a good working relations with management. Their responsibilities of ensuring the rights of workers are protected covers both permanent and contract workers. Although, they are yet to be registered as a recognised Union, they have negotiated a new workers conditions of service with management. This condition of service according to the workers representatives is in force although management is yet to have it signed. The workers representatives raised concern about the criteria for identifying workers entitled to hazard allowance. However, they were also quick to add that they are still in consultations with management to have such concerns addressed.

	<p>Audit Team verification and response:</p> <p>Interview with management confirmed the revised workers conditions of service is yet to be approved. They indicated that currently the document is before management and under review but the condition was implemented by the company. Its been communicated to the workers representatives that the revised document is still under review by management and a decision will be made very soon.</p>
2	<p>Feedbacks:</p> <p>Interview with the Gender Committee did not identify any particular issue of concern. Their only concern was the resignation of the committee chairman which affected their program implantation for a while. However, the gap has been filled and activities are been carried out.</p> <p>Audit Team verification and response:</p> <p>Review of documents and interview with workers during the field visit did not identify any issue of concern</p>
3	<p>Feedbacks:</p> <p>During the interview with communities (UBIMA and ELELE representants), various key topics were discussed and focused on:</p> <ol style="list-style-type: none"> 1. the relationships (communication and collaboration) between the community and the company 2. and ownership and management of the royalty system; 3. any agreements between the company and the community. <p>The interview with the community established the following:</p> <ol style="list-style-type: none"> a. The relationship with the company is generally appreciable. The community members are recognized as such and their status as riverain is not contested by the company. There is a formal framework of communication between the community and the company with whom they exchange information and can go to the company to request certain information if necessary. They receive regular communications on job advertisements, on the launch of certain maintenance works or others. SNL, through its sustainability teams, conducts awareness and information tours during which policies (forced labour, child labour, etc.), complaint procedures, are explained, with means of recourse in the event of a complaint. b. Community representatives are listed at the company level and can speak on their behalf during meetings and decisions concerning the payment of certain benefits. c. Only, the community would like SNL to make more efforts in recruitment by recruiting executives from among the villagers and not just giving them jobs that they consider second-class. There are graduates among the local residents who can occupy important positions. <p>As for the right of use or exploitation of land by SNL, they have no particular observations to make because SNL, from the beginning of its establishment, has carried out several tours and continues to do so, to present and explain the legal documents of usage rights that it has. These are official documents (land titles) issued by the Federal Republic of Nigeria which the designated representatives of the community have taken care to verify through the competent administrative services in this area.</p> <p>Audit Team verification and response:</p>

	<p>After these discussions, the audit team approached the SNL administration so that evidence of meetings and discussions on the subjects with the communities could be presented; this, to ensure that the statements made by the communities have a basis.</p> <p>Summaries of meetings with attendance lists by representatives present during the discussions and others absent, were able to be provided.</p> <p>Topics such as support for community development, the effective organization of communities to better benefit from aid and other support from the organization were discussed. Security issues were addressed by both parties, as was the issue of jobs where the communities ask SNL to recruit executives among its sons.</p>
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Note: The representative from the Ministry of Environment was not available for engagement either remotely or face to face. Also, SNL had completed their contracts with their field contractors and as such no valid contract exists. However, the audit team interviewed some of the contractors just to be sure there are no outstanding issues. The interview did not identify any issues of concern from the field contractors.

List of land owner / user contacted - NA					
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					
Note: No previous landowners in SNL since the company leased the land from the government					



Previous land owner / user comment- NA	
	<p>Feedbacks:</p> <p>Audit Team verification and response:</p> <p>Not applicable</p>

3.5 Impartiality and conflict of interest

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

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The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Siat Nigeria Limited-SNL Palm Oil Mill has complied with the Nigeria National Interpretation 2021 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 Siat Nigeria Limited-SNL Palm Oil Mill is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Dennis Acquah	Name: Florent Robert
Company Name: BSI Service Malaysia Sdn Bhd	Company Name: Siat group
Title: Lead Auditor	Title: Group ESG
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: 14/07/2024	Date: 1/08/2024

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Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.			
Criteria 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) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -	<p>The document review found that the official and normative documents indicated in Annex 2 of the RSPO guidelines are made available to the stakeholders identified by SNL. The documents concerned concern the management of relevant environmental, social and legal issues relating to compliance with the RSPO criteria.</p> <p>SNL therefore listed its stakeholders and a check was carried out to ensure that all parties received copies or reports of the official documents concerned. The documents concerned include:</p> <ol style="list-style-type: none"> 1. Reproductive Rights Protection Policy 2. Sexual Harassment and Other Forms of Harassment Policy 3. Child Labour Policy 4. Human Rights Policy 5. Freedom of Association and Collective Bargaining Policy 6. Special Labour Policy 7. Ethical Conduct Policy 8. Whistleblowing Policy 9. HSE Policy 	Complied

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		<p>10. Equal Employment Opportunities Policy 10. Equal Employment Opportunities Policy 11. External Complaints Procedure 12. Protected Areas Protection Policy</p> <p>Proof of communication and provision of the cited documents has been given by confirmations of receipt of the documents, with the signatures of the third parties.</p>	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>English is the official language spoken in Nigeria. The desk review noted that all documents are produced in English.</p> <p>Interviews with communities and other stakeholders encountered during the audit revealed that documents received from SNL are explained as needed, in dialects or local languages when needed and very often in Pidgin which is the most widely spoken local language.</p> <p>Official documents are handed over to communities during bipartite meetings where local translators are tasked to carry out translations if necessary</p>	Complied
1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has a system that allows it to leave traces of official documents made available to stakeholders who express the need for them.</p> <p>Indeed, when an official document is given to a stakeholder, the latter is required to unload (sign) on the document in question so that proof that he has received the documents is archived.</p> <p>As a result, the various proofs of solicitation sent to SNL by community representatives were presented to the audit team:</p> <ol style="list-style-type: none"> 1. these are requests for assistance for road maintenance. 2. requests for support to activate lighting in certain places. 	Complied

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1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented consultation and communication procedure dated 23/07/2014 and approved by the CEO.</p> <p>The document sets out the guidelines to be followed when seeking information from the company's external and internal stakeholders. The procedure has been made available to the communities through their leaders and has also been communicated to their understanding. During the interview with the community and workers' representatives, they confirmed that the procedure had been explained to them to their understanding. They also indicated that the company's Community Relations Officer is the person designated by the company to explain the procedure and other information to them.</p>	Complied
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>SNL provided a clear and detailed list of the different stakeholders with whom it maintains relationships of various types even before the audit began.</p> <p>A review of the list of stakeholders submitted to the audit team reveals a variety of stakeholders who intervene in various areas:</p> <ul style="list-style-type: none"> • Administrative authorities • Customary and village authorities • Judicial and military authorities • Non-governmental organizations (NGOs) <p>Consultation of the list of stakeholders also shows that SNL has up-to-date information on them that allowed the audit team to effectively contact the selected stakeholders. This information includes, among other things:</p> <ul style="list-style-type: none"> - Identification of the stakeholder - Their telephone contacts - Their location... 	Complied

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		- The legal representative of the designated entity... This list was last reviewed and updated in June 2024.	
Criteria 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 -	<p>SNL has developed a code of ethics through which the management has committed to prohibiting from its ranks, any attitude of deviance likely to violate morality and established social rules. This code of conduct aims to:</p> <ol style="list-style-type: none"> 1. Promote transparency and comply with all applicable laws and legislation 2. Ensure that all our actions are carried out with integrity and transparency in accordance with our values 3. Prevent corruption, bribery and fraudulent use of funds and resources. Avoid situations involving an actual or potential conflict of interest so that even the slightest doubt about integrity is not raised 4. Ensure that all confidential information is used only for the company's business purposes <p>A review of sample contracts signed by the company with some of its third-parties, including subcontractors providing transportation, ploughing, felling and piling services, all contain clauses requiring the subcontractor to adhere at all times to company policies, including the ethical conduct policy.</p>	Complied
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance -	<p>The interview with the Human Resources Manager and the Chief Agricultural Officers and the Human Resources Manager revealed that a set of methods and tools have been developed to ensure compliance with the code of ethics:</p> <ul style="list-style-type: none"> - Awareness - HSE reports, the evidence of which was presented to the auditor 	Complied

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		- Code of Ethics compliance control sheets. This control is carried out by an Environment and Sustainable Development Correspondent, based on a sample; the monitoring frequency is monthly.	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 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 applicable legal requirements. - Critical (Major) compliance -	The company has identified a number of international and national laws or regulations applicable to their operations. These have been compiled into two sets of documents and captioned Legal Compliance Register and last revised in April 2022. Some of the applicable national laws and regulation in the register and applicable to their operations include <ol style="list-style-type: none"> 7. Freedom of Information Act, 2011. 8. Labour Act X 198 9. Trade Unions Act (Chapter 437), as amended. 10. National Health Insurance Scheme Decree (No. 35 of 1999). 11. National Minimum Wage Act Amendment 2000 12. Public Holidays Act Amendment 2013 13. Pension Reform Act, No. 4, 2014. Some evidence of compliance to the national regulations are <ol style="list-style-type: none"> 3. Company respect workers right to observe national and international holidays as stipulated by the law. Where workers are required to work during holidays, in agreement with the workers representatives, workers are paid double their day rate as overtime. 4. Evidence of compliance to the payment of the minimum age was seen through review of the company's salary grade, workers payslips and the payrolls 	Non-compliance

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		However, review of documents shows the company does not pay pension (social security) for their contract workers contrary to Section 2, Pension Act 2014. This is now raised as an NC which can be referred to 2517713-202406-M2																			
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors. - Minor compliance -	The legal register is monitored and updated whenever there are changes to the national laws or regulations. These is done through the company secretary with the assistance of the company legal counsel. They monitor changes in the laws through Nigeria Gazette, official online library of laws (Republic of Nigeria): http://www.nigeria-law.org/LFNMainPage.htm and the Complete 2004 Laws of Nigeria http://lawsofnigeria.placng.org/ . These procedures are documented as part of the Legal Register. The company also conducts internal assessment to verify compliance to the legal requirement.	Complied																		
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. - Minor compliance -	<p>During a field visit to the Ubima estates, it was observed that the company has dug trenches around the plantation. Theses trenches are within the borders and also serves the purpose to demarcate its boundary limit. In addition to the trenches, the audit team identified some boundary pillars which shows the legal limits of SNL land. The GPS locations of the boundary pillars were taken</p> <table><tr><td>Ubima</td><td>Longitude</td><td>Latitude</td></tr><tr><td>Boundary 1</td><td>5°9'20.01"N</td><td>6°58'27.10"E</td></tr><tr><td>Boundary 2</td><td>5°9'19.2708"N</td><td>6°59'33.94"E</td></tr></table> <table><tr><td>Elele</td><td>Longitude</td><td>Latitude</td></tr><tr><td>Boundary 1</td><td>5°5'54.12"N</td><td>6°46'6.12"E</td></tr><tr><td>Boundary 2</td><td>5°7'14.57"N</td><td>6°42'40'41"E</td></tr></table>	Ubima	Longitude	Latitude	Boundary 1	5°9'20.01"N	6°58'27.10"E	Boundary 2	5°9'19.2708"N	6°59'33.94"E	Elele	Longitude	Latitude	Boundary 1	5°5'54.12"N	6°46'6.12"E	Boundary 2	5°7'14.57"N	6°42'40'41"E	Complied
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		During the field observation, it was noted that SNL was operating within their boundary limits.	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is maintained. - Minor compliance -	<p>The company has a list of contractors which is captured in their stakeholder list which was last updated on the 22/06/2024. However, review of supporting documents and interviews shows most of the contractors in the list do not have contracts with the company or are no more with the company. For instance, over 60 companies in the stakeholder list do not have existing contracts or are no more doing any work for the company. Also, the contracts of five sampled contractors in the stakeholder list could not be found even though they are in the contracted parties list.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-N1</p>	Non-compliance
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. - Minor compliance -	<p>Reviewed contracts of agreement signed between SNL and</p> <ol style="list-style-type: none"> 1. Hycienth N. Okere 2. Bankole Wilson Oladontun 3. PINE Engineering Nigeria Limited 4. Akura Peter <p>All the agreements reviewed has clauses meeting all national and international laws and regulations. However, the company could not provide evidence to confirm that the subcontractor drivers were provided appointment letters or payslips.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-M1</p>	Non-compliance

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2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>- Minor compliance -</p>	<p>Reviewed contracts of agreement signed between SNL and</p> <ol style="list-style-type: none"> 1. Hycienth N. Okere 2. Bankole Wilson Oladontun 3. PINE Engineering Nigeria Limited 4. Akura Peter <p>All the agreements reviewed has clauses meeting all national and international laws and regulations. However, the company could not provide evidence to confirm that the subcontractor drivers were provided appointment letters or payslips.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-N2</p>	Non-compliance
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins • Proof of the ownership status or the right/claim to the land by the grower/smallholder • Where applicable, valid planting/operating/trading license, or is part of a cooperative which allows the buying and selling of FFB <p>- Critical (Major) compliance -</p>	<p>The company directly sources all their FFB from their two estates and information on geo-location of the estates is provided under section 4 (locations of Supply Bases) of the report. Also, the proof of rights to use land for SNL operations is provided for under indicator 4.4.1.</p> <p>In addition to the FFB from their estates, company directly source FFB from Sakponba estate which is also subsidiary of the Siat SA. The geolocation of the estate is Latitude: 5°48'45.54"N and longitude : 5°59'43.59"E. The company has a leasehold title in the land they use for their operation. The land was leased from the state and all the documents showing the right to use land for their operations are available.</p>	Complied

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2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>The mill at the time of this audit has stopped sourcing uncertified FFB from the communities through their agents. However, during the period under review, some FFB were supplied by the agents. These FFBs are sourced from community or family land and the GPS coordinates of sampled locations are provided below</p> <table border="1" data-bbox="1131 534 1960 957"> <thead> <tr> <th>Village</th><th>Supplier Name</th><th>Latitude</th><th>Longitude</th></tr> </thead> <tbody> <tr> <td>AKINIMA</td><td>OGU UCHE</td><td>05° 07' 29.32" N</td><td>006° 28' 16.02" E</td></tr> <tr> <td>EKU</td><td>PATRICK OGHWERE</td><td>05° 44' 09.59" N</td><td>005° 55' 33.44" E</td></tr> <tr> <td>ODONI SAGBAMA</td><td>KINGSELY OGBAKPA</td><td>05° 14' 05.55" N</td><td>006° 22' 37.80" E</td></tr> <tr> <td>AGHALOKPE</td><td>PATRICK OGHWERE</td><td>05° 42' 00.67" N</td><td>005° 53' 19.95" E</td></tr> </tbody> </table>	Village	Supplier Name	Latitude	Longitude	AKINIMA	OGU UCHE	05° 07' 29.32" N	006° 28' 16.02" E	EKU	PATRICK OGHWERE	05° 44' 09.59" N	005° 55' 33.44" E	ODONI SAGBAMA	KINGSELY OGBAKPA	05° 14' 05.55" N	006° 22' 37.80" E	AGHALOKPE	PATRICK OGHWERE	05° 42' 00.67" N	005° 53' 19.95" E	Complied
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<p>PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.</p> <p>Note: Since October 2023, the mill has ceased sourcing FFB (Wild palm) from outside suppliers</p>																							
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.</p>																							
<p>Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.</p>																							

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3.1.1	<p>(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>SNL have developed a business plan dated June 2024, covering investments and revenue projections over the period up to and including 2029.</p> <p>The business plan covers several aspects including but not limited to upkeep to feed immature plants; labour, fertilizers, road upgrade, chemicals for the next 30 months, community projects that will make a difference to the communities; capital for new equipment (tractors, etc.); upgrade of mill; employee housing; expanding scholarships in the community.</p> <p>Additionally, the business plan includes FB projections for oil extraction rates, CPO production, cost of production per ton of FFB, sales and turnover for the same period.</p> <p>Financial indicators used in the business plan include revenue projections and profitability.</p>	Complied										
3.1.2	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available.</p> <p>- Minor compliance -</p>	<p>SNL has developed a two-phased annual replanting programme that started in 2015 in Elele Estate. Elele was fully replanted in 2018.</p> <p>Meanwhile, replanting commenced in Ubima estate and is projected to be completed in 2025 according to the replanting schedule below.</p> <table><tr><td>Year</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr><tr><td>Ha Planted</td><td>1827</td><td>1496</td><td>2148</td><td>1500</td></tr></table>	Year	2022	2023	2024	2025	Ha Planted	1827	1496	2148	1500	Complied
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		<p>Additionally, according to the replanting programme, 22.40Ha area of nursery in Elele have been converted into a field.</p> <p>2022-2025 (phase 2): 1827 in 2022, 1496 in 2023, tentatively in 2024: 2148Ha.</p>	
3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>SNL holds different types of review meetings. The last management meeting held on the 27th of June 2024. Agenda items included:</p> <ul style="list-style-type: none"> • First 5 months performance review • Last 7 months forecast of the year (financial performance) • Long term business plan <p>Management reviews hold every month, looking at financial performance. Production meetings hold every two weeks, while HSE and Sustainability Meetings hold every month.</p>	Complied
Criteria 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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented action plan for continuous improvement captioned SNL Continuous Improvement last revised in January 2023. Some evidences of implementation of the action plan made available for review includes</p> <ol style="list-style-type: none"> 1. Reduction in the use of pesticides; this is highlighted in the company's IPM plan which employs various methods of pest control as a means of reducing the use of pesticide. For the control of pest such as the rhinoceros, threshold of two adults per hectare is required before the use of pesticide. Anything behold the threshold is control manually through hand picking. 2. Pollution and greenhouse gas (GHG) emissions; SNL has taken steps to reduce their GHG emission by cutting down on the 	Complied

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		<p>company's reliance on diesel for energy production. The company has included turbines as additional energy sources to the Generator and national grid. Review of the company's SNL Board Meeting 2023 report shows the turbine for the 2023 year contributed 65% of the energy needs of the company.</p> <p>3. Optimising the yield of the supply base; SNL optimises the yield of their supply through the application of EFB and POME to the plantations. Records of the EFB application from 2020 to 2023 was made available for review.</p>	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p> <p>- Minor compliance -</p>	<p>As part of monitoring their continuous improvement, SNL present its metric template for review. The metric template was prepared by the sustainability manager</p>	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has put in place SOP covering different field (nursery, immature and mature) and mill operations. For instance,</p> <p>Nursery:</p> <p>SOP 1 Weed Control at the Nursery</p> <p>SOP 2 Fertilizer application at the Nursery</p> <p>SOP 3 Pruning at the Nursery</p> <p>SOP 4 Mulching at the Nursery</p> <p>SOP 5 Culling (Elimination) at the Nursery</p> <p>SOP 6 Cutting and Fixing wire at the Nursery</p> <p>SOP 7 Fungicide/Insecticide at the Nursery</p>	Complied

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		<p>For Field:</p> <p>SOP 8 Loading and Transport of Seedlings</p> <p>SOP 9 Feeling of Palm Oil</p> <p>SOP 10 Chainsaw Operating</p> <p>SOP 11 Sub-Soiling, Lining and Pegging</p> <p>SOP 12 Planting</p> <p>SOP 13 Avenue and Ring Weeding (Manual)</p> <p>SOP 14 Nutrient Recycling (EFB, Cover Crop)</p> <p>SOP 15 Loading of FFB</p> <p>SOP 16 Distribution of fertilize</p> <p>SOP 17 fertilizer application in the field</p> <p>SOP 18 Sharpening of Malaysian knives</p> <p>SOP 19 Cutting of FFB or frond</p> <p>SOP 20 Harvesting along high/low tension cables</p> <p>SOP 21 Loading of FFB into vehicles</p> <p>SOP 22 Transportation of FFB to the factory</p> <p>SOP 23 Transportation of pesticides and herbicides</p> <p>SOP 24 Mixing pesticides and herbicides</p> <p>SOP 25 Chemical spraying in the field</p> <p>SOP 26 Maintenance – spraying herbicides (ring and path)</p> <p>SOP 27 Communication in the field</p>	
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		<p>SOP 28 Transport of labour to and from the field</p> <p>SOP 29 Movement in the field</p> <p>SOP 30 Road maintenance</p> <p>SOP 31 Transportation of Malaysian knives, chisel/sharp objects to and from field</p> <p>SOP 32 Phytosanitary</p> <p>SOP 33 Plastics and polythene bags in the field</p> <p>SOP 34 Rope Inspection</p> <p>For Mill:</p> <p>Weighbridge SOP</p> <p>Starting Mill Line 1 SOP</p> <p>Starting Mill Line 2 SOP</p> <p>Boiler SOP</p> <p>Bunch Reception Transfer SOP</p> <p>Sampling SOP</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>Mechanisms to check consistent implementation of procedures include, routine checks (daily reports, compiled into monthly reports); internal audits, monthly hygiene sanitation and environment (HSE) reports, external controls by partners such as CIRAD, plantation inspection reports among other.</p>	Complied
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor compliance -</p>	<p>SNL maintains records of monitoring and actions taken and these were seen during the audit. For instance, daily HCV monitoring reports for the months of May 2024; daily and phytosanitary reports for the months of</p>	Complied

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		April and May 2024, reports of handpicking of oryctes for the month of May 2024 were seen during the audit.	
Criteria 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	<p>(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/outgrower scheme, is documented.</p> <p>- Critical (Major) compliance -</p>	<p>An independent environmental impact assessment was carried out by Foremost Development Services Limited (21 Mercy Eneli Street, Surulere, Lagos. Tel: +234802 223 6228, +234803 331 4800. Email: foremost.development@gmail.com, Website: www.foremostdevelopmentservices.com) and the final report titled Environmental Evaluation Report (EER) of Oil Palm Replanting and Mill Rehabilitation/Capacity Upgrade at Ubima and Elele Estates, Ikwerre and Emuoha Local Government Areas, Rivers State, Nigeria. Final report dated November 2017 was seen during the audit. The study covered aspects including but not limited to: History and Business of Siat Nigeria Limited, Social and environmental impacts, Carbon Balance, Palm Biomass as Fuel, Environmental Evaluation Report (EER) and its Objective, Environmental Evaluation Study and Declaration, hydrogeology and Groundwater Quality, Aquatic Biology (Surface Water Quality and Bottom Sediment Studies), Ecological Environment, air quality, waste management, mitigation measures, environmental management plan, environmental management and monitoring.</p> <p>In addition to the environmental impact assessment Siat Nigeria Limited commissioned Foremost Development Services Limited to conduct an independent social impact assessment. This was as evidenced by the report titled Social Impact Assessment of Ubima and Elele Estates at Ikwerre and Emuoha Local Government Areas, Rivers State, Nigeria; and dated January 2018. The study was conducted in a participatory manner as evidenced by minutes of meetings with communities and other</p>	Complied

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		<p>stakeholders like NGOs and governmental agencies at both Federal and State levels.</p> <p>The study covered several aspects including but not limited to general baseline socioeconomic conditions (communities demographics, household demographics, housing, infrastructure, agriculture, belief systems and sacred sites, income and expenditure). The study was conducted in a participatory manner as evidenced by minutes of meetings with communities and other stakeholders. The communities consulted included for Ubima estate (Apani, Egbwu Umorji, Ihie, Izu, Ogida, Omodemna, Omerelu, Ozuaha, Ozuzu, and Ubima) communities and for Elele estate (Akpabu, Egbeda, Elele, Elele Alimini, Eligbo, Itu, Odiemudie, Odisama, Okporomini and Omudioga) communities. Minutes of meetings and attendance sheets for the community meetings were attached to the final report, for instance; Izu (23/05/2017). Ozuaha (23/05/2017), Ozuzu (23/05/2017), Ozuzu (27/05/2017), Ubima (2/05/2017), Akpabu (24/05/2017).</p> <p>Some issues raised during the consultations included community livelihoods, local economy, education, and health of local communities</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.</p> <p>- Minor compliance -</p>	<p>Following the results of the environmental evaluation reports, SNL has developed an environmental Management Plan titled Action Plan Sustainability SNL. Additionally, based on the results of the social impact study, SNL has developed a Social Impact Assessment and Monitoring Plan, with full participation of different stakeholders. The main target is to eliminate or minimize the impact of plantation rehabilitation on food security. Actions include support communities with the procurement and distribution of agricultural inputs to boost agricultural production.</p>	Complied

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		grading of community roads, scholarship award to host communities at both Ubima and Elele, payment of monthly stipends to community elders, donations of financial support to communities during traditional events.	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The social and environmental management and monitoring plan is monitored, and progress reviews are conducted on a quarterly basis as evidenced by the Environmental Compliance Monitoring Report (ECM Reports).</p> <p>The report for quarter 1 of 2024 (January to March) titled Ubima and Elele Estates: Environmental Compliance and Monitoring Report (January – March 2024 (First Quarter) was seen during the audit. The report was prepared by Foremost Development Services Ltd. The monitoring report covers borehole water and effluent sampling, air quality and noise management, waste management, surface water quality monitoring, ambient air quality monitoring, among other aspects.</p> <p>The SEMP was reviewed in 2023 and includes actions to implement skills acquisition and vocational training for the communities aimed at improving the capacity of the people for increased agricultural production and improved livelihoods. In this case, community youth in school training do undertake industrial attachment with SNL to better their skills and knowledge, also employ the interested ones.</p>	Complied
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.</p> <p>- Minor compliance -</p>	<p>The company has a documented recruitment procedure (SNL-HR-SOP-01 Creation date 10/08/2017 Communicated 06/09/2017 Review date 10/05/2022 Version Company SNL Confidentiality Internal in on 03 pages) which has been approved by the General Director to be applied.</p>	Complied

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		<p>The procedure provides guidelines for the recruitment of permanent and casual workers. The revision of the procedure indicates that there is first a request from a relevant department for personnel which is communicated to the HR department.</p> <p>The HR manager then sends a note to the community leaders announcing the vacancy.</p> <p>The ad is posted on the company's notice boards. The company then proceeds to accept the candidates and then shortlist them on qualifications.</p> <p>Pre-selected candidates are subject to interviews and tests. The most qualified is then selected and undergoes a medical examination in order to assess their physical abilities to carry out the activity. If the results of the medical examination deem him fit, an appointment letter is issued and the worker is accompanied through an induction process. The interview with worker representatives indicates that the procedure has been shared and communicated to worker representatives.</p>							
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	<p>Review of documents at the human resources department showed that personnel management procedures are effectively implemented. From recruitment to the end of career, including other staff movements (voluntary departures, resignations). Evidence of communication of recruitment procedures to village communities was provided by SNL and confirmed by village communities who declared being informed of recruitments. At its level, management keeps records and statistics, then keeps evidence on the effectiveness of the procedure and the reports that are generated. Thus, as of 06/30/2024, we note the workforce status:</p> <table><tr><td>N °</td><td>SITUATION</td><td>INFORMATIONS</td></tr><tr><td></td><td></td><td></td></tr></table>	N °	SITUATION	INFORMATIONS				Complied
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	1	Total number of workers : 4 988	M: 4 048 F: 940
	2	Fixed-term workers	4 235
	3	Workers on permanent contracts	733
	4	Foreign workers	8
	5	Total foreign nationalities	6
	6	Dismissed:	1
	7	Resignations	3
	8	Death	0
	9	Retirements	0
	10	Age of the youngest worker	20 years old
	Consultation of files relating to specific cases of staff movements showed that personnel management procedures are effectively followed, in particular, procedures for retirement or negotiated departures. Each worker included in the audit team sample, on the basis of the personnel register provided, has a personal file, covering both their profile (skills, identity, etc.) and their movements within the company (promotion, sanctions, leave, notification of job changes, etc.).		

PROCEDURAL NOTE for 3.5.1

As part of the employment procedures, workers shall be encouraged to obtain Tax identification Numbers (TIN) from the Nigeria Revenue Authority as soon as an employment contract is signed. They shall also be made aware of data protection laws and sensitised on the use of child and forced labour.

Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.

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3.6.1	<p>C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has risked assessed all their operations to identify the risk associated with every activity in their operations. The sectors include plantations, Mill, General Service, Workshop, Store, Security, Housing among others. A review of the risk assessment report shows a number of risk were identified depending on the activities conducted in the sectors. For all risk identified, the company has in place mitigation measures to prevent or reduce the risk of accident. Some of the mitigation measure putting in place by the company includes trainings, supply of appropriate PPEs, sensitization on health and safety issue and other. Some evidence of implementation of the plan were noted during field visits to the estates, mill and workshop. They include provision of PPEs such as helmets, wellington boots and googles, H & S trainings (Tool Box Talk) and internal monitoring. Some records of implementation reviewed are</p> <p>1. Safe Lifting Techniques Date: 06/02/2024 Department: Plantation Attendance: 57 workers</p>	Complied
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented report captioned Accident Monitoring Report for the year 2023. This report has information on all the various accidents records in all the operations of SNL including Ubima and Elele estate. By this monitoring report, the company develops an Action plan base on the incidence recorded during the year. The Action plan for the 2023 year was made available for review. Its has information on the types of accidents, location of accident/incident, class of accident/incident and recommendations. By this monitoring, the company is able to identify areas for improvement which are</p>	Complied

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		incorporated into the H&S plan to address health and safety risks to their workers and visitors in their operations.	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has a general training plan revised on 5/01/2024 and captioned HSE Annual Training Program 2024. The plan is developed on the basis of training needs of the workers (identified through yearly assessments) and also on the requirements of RSPO P n C. The plan covers trainings for all the workers and periodic evaluation to ascertain their understanding of the trainings. Some of the trainings planned for the year includes</p> <ol style="list-style-type: none"> 1. Training of first aiders 2. Training on RSPO P&C 3. Sensitization campaign on waste management 4. Fire and emergency response 5. SOP/ Safety Data sheets 	Complied
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>SNL maintain a file for all records of training conducted for their workers. The trainings are mostly conducted for the workers in groups based on the activities they perform. Some of the sampled training records reviewed are</p> <ol style="list-style-type: none"> 1. Occupational hazard and Safety Training Date: 19/01/2024 Department: Plantation Attendance: 26 workers 2. Fire Emergency Procedures Date: 25/04/2024 Department: Plantation 	Complied

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		Attendance: 30 workers	
3.7.3	<p>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.</p> <p>- Minor compliance -</p>	<p>SNL POM has a training plan for workers who carry out task critical to the effective implementation of the Supply Chain Certification Standard. The plan is titled RSPO Training Plan-2023 dated January 2023. The mill has updated its training plan for the 2024 year. The training materials used for the training are their SCC procedures and the SCC standards. The mill has identified the weighbridge clerk, ramp, crusher operator, factory manager, production manager, laboratory staff and the sales staff.</p> <p>Some records of trainings reviewed includes</p> <ol style="list-style-type: none"> 1. Mill RSPO Training Date: 30/01/2023 Attendance: 11 workers. 	Complied
Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>Not Applicable</p> <p>The mill implements the MB supply chain module.</p>	Not Applicable

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3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>The mill sources its FFB from their certified estates (Ubima and Elele estates) and certified Sakponba estate from Presco PLC. The mill also purchases wild palm from the communities. The certified FFB from the estates are combined with the wild palm at the mill to produce MB certified CPO and PK at the mill.</p>	Complied
3.8.3	<p>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.</p>	<p>The mill gave their projected certified volume that the mill is able to produce as</p> <p>FFB – 76,000 MT CPO – 15,000 MT PK – 3,800 MT</p> <p>Actual Certified Production for the year under review are</p> <p>FFB – 99,433.88MT CPO – 21,895.52 MT PK – 4,673.4 MT</p>	Complied
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	<p>SNL POM is registered on the palm trace with account number RSPO_PO1000008490. Review of the account shows the mill is certified to implement the MB supply chain module. At the time of this audit, the account is still active with license period from 18/10/2023 to 02/10/2024</p>	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <p>a. Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</p>	<p>The mill has documented procedures for the implementations of all the requirement of the MB supply chain module. These procedures have been compiled into a single document with reference number</p> <p>The procedures are</p> <ol style="list-style-type: none"> 1. SNL – TRAC-375 / MIL-SOP-13 Mass Balance Supply Chain System 	Complied

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	<p>b. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</p> <p>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.</p> <p>d. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p>	<ol style="list-style-type: none"> 2. SNL-LEAD-030 / MIL-SOP-15 RSPO Supply Chain Certification System Responsibilities 3. SNL-TS-185 / MILL-SOP-14 Conversion Rate Testing and Calculation 4. SNL-PUR-110 / HSE-SOP-21 Approving Suppliers and Transporters and Handling Non-conformity Products 5. SNL-STAK-505 / ADM-SOP-01 Stakeholder Complaints 6. SNL-ACC-460 / HSE-SOP-20 Internal Audit of RSPO SCCS 7. SNL-TS-180 / MIL-SOP-01 Weighbridge 8. SNL-PERF-465 / HSE-SOP-19 Management Review <p>The mill also maintains complete and up to date records and reports that demonstrate compliance with the MB supply chain model requirements. They include</p> <ol style="list-style-type: none"> 1. Weighbridge tickets 2. Certificate of Analysis 3. Mass Balance Calculation Sheet 4. Training records 5. Management Review meeting records 6. Production Allocation 7. Internal Audit report 8. Waybill/Delivery note 9. Sales Invoices <p>The mill identified the Production and Utility manager as the person with overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. He has gone through several internal trainings on the SCC standard. He was</p>	
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		trained by the Assistant Group Sustainability for Siat. He also demonstrated knowledge on the implementation of the SCC standard.	
3.8.6	<p>Internal Audit</p> <p>i. The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii. Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>The mill has a documented procedure captioned Internal Audit of RSPO dated 23/06/2020 and referenced SNL-ACC-460/HSE-SOP-20. The procedure indicate that the mill shall conduct its internal audit annually to determine if the mill conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. It is also to determine if the mill effectively implements and maintains the standard requirements.</p> <p>The mill conducted its internal audit on the 10th May 2024 and a review of the report shows two non-conformities were identified. Corrective actions were issued for the two NCs raised and they were closed on the 11th May 2024 as per the report reviewed. A review of the records of the management review meetings dated 20th June 2024 shows the outcome of the internal audit was discussed at the meeting.</p> <p>The mill maintains both soft and hard copies of the records and reports of the internal audits. These were seen and reviewed.</p>	Complied
3.8.7	<p>Purchasing and Goods In</p> <p>iii. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>iv. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>v. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>The Mill sources its FFB from their certified estate, external certified estate (Presco Sakponba estate) and uncertified fruits (wild palm) from the communities. Review of documents at the weighbridge where all FFB coming to the mill are received shows all the FFB received are covered by documents (weighing tickets). These documents have information on the source of the FFB, date and the volume of the FFB.</p> <p>For the period under review June 2023 to May 2024), the mill received a total of 105,634.72 MT (99433.88). This shows there was an overproduction of certified FFB tonnage. However, the mill did not</p>	Non-compliance

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		<p>inform the CB on the projected overproduction of the certified tonnage as required by the indicator.</p> <p>The Mill also has a documented procedure for handling non-conforming FFB and/or documents. The procedure is dated 24/06/2020 and outlines the steps to follow in the event of receiving non-conforming RSPO certified products. Interview with the factory manager and review of documents shows the Mill has not received any non-conforming FFB and/or documents.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-M4</p>	
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a. The name and address of the buyer; b. The name and address of the seller; c. The loading or shipment / delivery date; d. The date on which the documents were issued; e. RSPO certificate number; f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g. The quantity of the products delivered; 	<p>Interview with the Factory manager and review of sales document shows the mill has not made any sales of certified CPO or PK. All the certified CPO and PK produced are sold as conventional. However, the Mill has documented procedures in place to guide the sales of certified product should they decide to do so. The procedure is captioned Weighbridge SOP dated 23/06/2020 and referenced SNL-TS-180\MIL-SOP-01.</p>	Complied

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	<ul style="list-style-type: none"> h. Any related transport documentation; i. A unique identification number. 		
3.8.9	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> i. The mill shall not outsource its milling activities. In cases where the mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii. The mill shall ensure the following: <ul style="list-style-type: none"> a. The mill has legal ownership of all input material to be included in outsourced processes b. The mill has an agreement or contract covering the outsourced process with each contractor through a 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. 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. 	<p>Not Applicable</p> <p>The mill does not outsource any of their milling activities such as storage or haulage</p>	<p>Not Applicable</p>
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>	<p>Not Applicable</p> <p>The mill does not outsource any of their milling activities such as storage or haulage</p>	<p>Not Applicable</p>

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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.	Not Applicable The mill does not outsource any of their milling activities such as storage or haulage	Not Applicable
3.8.12	<p>Record keeping</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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). 	<p>The mill maintains accurate, complete and up to date records and reports that demonstrate compliance with the MB supply chain model requirements. They include</p> <ol style="list-style-type: none"> 1. Weighbridge tickets 2. Certificate of Analysis 3. Mass Balance Calculation Sheet 4. Training records 5. Management Review meeting records 6. Production Allocation 7. Internal Audit report 8. Waybill/Delivery note 9. Sales Invoices <p>Review of the Mill's SOP dated 23/06/2020 and referenced SNL-ACC-460/HSE-SOP-20 states that the mill shall keep all their documents for a period of three years.</p> <p>The Mill implements the MB supply chain modules and this was highlighted in the Mass Balance Sheet. The Mass balance Sheet has information on the quantities of certified and uncertified volumes. These are monitored through the supply line to the point of sales. This is to ensure in the event of making certified sales, the mill does not sell more than it has produced or in stock. A study of the mass balance records shows the mill produced a total quantity of 21,895.52 MT of certified CPO and all were sold as conventional.</p>	Not Applicable

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3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	Review of the Mill's SOP captioned Conversion rate and Testing and dated 23/06/2020 indicates that conversion rates shall be periodically tested to ensure accuracy against actual performance. By this the mill processes three to a week stock of certified FFB. The quantity of CPO produced is divided by the FFB input. Same test is applied to the uncertified FFB sourced from the communities. To obtain the actual, the certified and uncertified are combined to obtained the extraction rate for the mill.	Complied
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	The extraction rate is calculated every month and updated at the end of the year. The extraction rate for the period under review is 22.02% for the OER and 4.7% for the KER.	Complied
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	Not Applicable	Not Applicable
3.8.16	<p>Registration of Transactions</p> <p>ii. Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>iii. Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>During the period under review, the mill produced a total of 21,895.52 MT of MB certified CPO. Of this amount 15,000MT was registered in the palm trace and sold as conventional. However, this certified volume sold as conventional was not removed from the RSPO IT platform.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-M5</p>	Non-compliance
3.8.17	Claims	During the period under review, the mill sold all their certified CPO and PK as conventional. Review of sales documents such as the	Complied

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	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.	waybill/delivery note, weighbridge ticket and certificate of analysis did not identify the company making claims.	
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	Review of the company's website, sales documents, notices, flyers shows the company does not make corporate communication.	Complied
4.2	In corporate communications a member is allowed to: <ul style="list-style-type: none"> a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO. Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.	Review of the company's website, sales documents, notices, flyers shows the company does not make corporate communication made by	Complied
4.3	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 oil palm products.	Review of the company's website, sales documents, notices, flyers shows the company does not make corporate communication.	Complied
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	Review of the company's website, sales documents, notices, flyers shows the company does not make corporate communication made by	Complied
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	Review of the company's website, sales documents, notices, flyers shows the company does not use the RSPO corporate logo.	Complied
Business to business communications			

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5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	Review of the company's sales documents including weighbridge ticket, waybills/delivery note and sales invoice shows the company does not make Business to Business communication	Complied
5.2	When confirming the sale of certified oil palm 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.	Review of the company's sales documents including weighbridge ticket, waybills/delivery note and sales invoice shows the company does not make Business to Business communication	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm 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 product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation. b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.	Not Applicable The site audited is a mill	Not Applicable
5.4	A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification. For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.	The mill trades all their certified products as conventional.	Complied

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MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	The Mill produces 100% MB products but all are sold as conventional	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	The Mill produces 100% MB products but all are sold as conventional	Complied
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm 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'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). • In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 	Review of sales documents, flyers or notices shows the mill does not make use of the RSPO label	Complied

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Messaging (MB)		
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm 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. • In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed. <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 	<p>The mill does not make product-related communications. All the certified CPO and PK are sold as conventional</p> <p>Complied</p>
Principle 4: Respect community and human rights and deliver benefit Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.		
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.		
4.1.1	<p>(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, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed a Human Rights Policy, validated, signed by the General Manager and published in 2019. This policy aims to create a climate conducive to a working environment where all workers can express themselves and enjoy their fundamental rights. The consultation of the policy notes that it promotes the rights of employees and prohibits any form of violation that could dehumanize them. The use of violence, or any form of behavior that could deprive workers of their rights, is strictly prohibited by SNL.</p> <p>Complied</p>

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		Individual interviews and those with communities during the consultations did not reveal any denunciation of violations of workers' rights. For workers who were dismissed or at the end of their contract, the management of the human resources department provided all proof of payments related to their official legal compensation, with the signatures of the persons concerned and the state structures involved in the compensation calculations.	
4.1.2	<p>(C) The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Critical (Major) compliance -</p>	<p>Interviews with workers and community representatives all confirmed that the company does not incite violence or use any form of harassment against workers or communities.</p> <p>While it is clear that there is a noticeable presence of the federal police and the army on the SNL site, they are there to ensure the safety of the workers but do not participate in the operations, due to the general situation in the country.</p>	Complied
Criteria 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	<p>(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 whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented standard operating procedure for complaints entitled Receiving and Handling of Complaints dated 2019. The objective of the standard operating procedure is, among others, to</p> <ul style="list-style-type: none"> • Develop a culture that views complaints as an opportunity to improve the company and its operations • Ensure that all complaints are documented and resolved within a specified time frame, objectively and sensitively and confidentially where requested or necessary • Ensure that the views of the complainant and respondent are respected and that no party to a complaint is discriminated against or victimised. The communities have established a landowners association (community committee) which, through the company's standard operating procedure, acts as a mediator between the community and the company on complaints 	Complied

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		<p>matters. However, community members can also report directly to the company depending on the complaint. The procedure provides for time limits for dealing with any complaints reported to the company. The procedure also includes provisions to ensure the anonymity of complainants and whistleblowers. For all complaints made to the company, a register is in place to record all complaints. The register, which is in an Excel program, was made available for review. A review showed that the company received one complaint for the period under review and that it was subsequently dealt with within the time limit set out in the procedure</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>To ensure that communities are aware and understand the procedures in place to lodge a complaint, the company convenes communities for quarterly meetings or as needed to inform and also provide training on the various company documents including the grievance procedures. This is provided for in the external communication procedure and is referred to as "bipartite". SNL management has brought out the most recent meeting evidence for the audit team to review.</p> <ol style="list-style-type: none"> 1. SNL management meeting with Elele Estate landowner leaders on relations with host communities Date: 28 April 2023 Agenda: Grievance and complaint procedure Attendance: 2 SNL staff and 8 landowner leaders 2. Management meeting with village representatives and landowners on interest payments on 23 February 2024. 	Complied
4.2.3	<p>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.</p> <p>- Minor compliance -</p>	<p>The interview with the landowners association confirmed that at all times, progress in the grievance process is communicated to the parties concerned. In addition, the outcome of the grievance resolution is made</p>	Complied

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		available to the parties either through the landowners association or directly to the company.	
4.2.4	<p>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.</p> <p>- Minor compliance -</p>	<p>Based on the review of the grievance management procedures (internal and external), it is clear that any entity can seek assistance from legal or technical advisors of its choice if it considers the need.</p> <p>Even though SNL encourages internal negotiations and a climate of peaceful collaboration, it does not prevent anyone from exercising their legal right to resort to other forms of assistance of their choice. Interviews with workers (administration, factory, garage, etc.) indicate that they are informed of the provisions.</p>	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>(C) Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>The company provides support to the communities of Ubima and Elele in whose communities the estates are established. The interview with the Community Liaison Officer indicates that the support comes in various forms such as contracts for land preparation, road rehabilitation, monthly allowances to community leaders and elders in each of the two communities, free access to the company's primary school, 0.5% of annual turnover.</p> <p>These supports are based on agreements that the community has entered into with the company. Review of a Memorandum of Understanding titled Harmonized Memorandum of Understanding between SNL and the Ubima and Elele Estate Landowners Association as resolved at their meetings on Thursday 15th July 2021. Some of these supports are also based on the company's corporate social responsibilities. The interview with the leaders of the communities of Egbeda, Odiemudie, Elilibo and Odieke acknowledges the support that the company provides to the community, which includes the rehabilitation of roads, scholarships and contracts awarded to landowners. SNL provided proof of payment over four years of financial support, under the agreements, provided to all beneficiaries of the</p>	Complied

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		Ubima community. As for the communities of Elélé, they continue their discussions internally before making proposals to SNL; this is what emerged from the discussions with the representatives of this community.	
Criteria 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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	The company has land documents that prove its legal rights to use the land for its plantation operations. Review of the lease agreement entered into on 07/12/2011 between the River State Government of Nigeria and Siat Nigeria Limited. The agreement led to the acquisition of the former Risonpalm Nigeria Limited by Siat Nigeria Limited, excluding the land still owned by the government. The land was leased to SNL for a period of 35 years as stated in the lease agreement. The company makes payment of annual land rent every five years. Review of a letter from the Ministry of Agriculture addressed to SNL acknowledging receipt of payment of the land rent for the five-year period from 1st January 2020 to 31st December 2024.	Complied
4.4.2	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>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</p>	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations	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	Not Applicable This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River	

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		State of Nigeria. Communities did not contribute land for SNL operations.	
	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.	Not Applicable This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations	
4.4.3	<p>(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).</p> <p>- Critical (Major) compliance -</p>	<p>The company provided during the audit all the maps showing the extent of its legal land use rights for its plantations.</p> <p>The review of the maps noted that the area of SNL is 16,386.4 ha while the certificate of occupancy issued by the State to the company covers 18,482.58 ha.</p> <p>The Chief Agricultural Officer and the Public Relations Officer of the company were kind enough to clarify the situation by indicating that some portions of the land have been occupied and used by the communities although these portions of the land fall under their jurisdiction.</p> <p>The interview with the communities during the audit period confirmed that SNL operates within its boundaries and has not acquired new land or operates outside its boundaries and is not in violation of any legal provisions regarding land occupation.</p>	Complied
4.4.4	<p>All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p>	Field observation and consultation of documents produced by SNL, to communicate with its stakeholders is the English language which is the official language of the country. Even though the documents are produced in English, it is no less true that in the field, during physical meetings, the 22 communities under Elele and Ubima, English is	Complied

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		combined with Pidgin at the local level. The communities stated that they understand these languages well.	
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 -	In interviews with communities during the audit period, they stated that the communities are represented by their chiefs, elders, youth representatives and landowners associations who are people they themselves have nominated by consensus and in whom they recognize themselves.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	This was an existing state-owned plantation which was leased to SN through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
Criteria 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 -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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 -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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.	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable

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	Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -		
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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 -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
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 -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	The company has not undertaken any new plantings. SNL still operates within its previously land leased from the state.	Not Applicable

Criteria 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 -	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
4.6.2	(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 -	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings. - Minor compliance -	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
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 -	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
Criteria 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 -	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable

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	- Critical (Major) compliance -		
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance -	This was an existing state-owned plantation which was leased to SNL through an agreement with the Government of the River State of Nigeria. Communities did not contribute land for SNL operations.	Not Applicable
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated 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 -	Based on interviews with communities and consultation of grievance records, there is no dispute or contestation by any community over SNL's right to use land. In fact, the communities themselves confirm that SNL acquired its facilities through direct siting with the State of Nigeria. There are no direct formal land lease agreements with the communities.	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 -	Based on interviews with communities and consultation of grievance records, there is no dispute or contestation by any community over SNL's right to use land. In fact, the communities themselves confirm that SNL acquired its facilities through direct siting with the State of Nigeria. There are no direct formal land lease agreements with the communities.	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 right, there claims will be settled using the relevant requirements (Indicator 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -	Based on interviews with communities and consultation of grievance records, there is no dispute or contestation by any community over SNL's right to use land.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in participatory way with involvement of affected parties (including neighbouring communities where applicable).	In fact, the communities themselves confirm that SNL acquired its facilities through direct siting with the State of Nigeria. There are no direct formal land lease agreements with the communities.	Complied

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	- Minor compliance -		
Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
Criteria 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 -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers .	Not Applicable
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	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	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the	Not Applicable

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	repayments through FFB price reductions for replanting and or other support mechanisms where applicable. - Critical (Major) compliance -	company since November 2023 has stopped sourcing loose fruits from external suppliers .	
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable
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 -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government). - Minor compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers.	Not Applicable
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. - Minor compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable
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 -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the	Not Applicable

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		company since November 2023 has stopped sourcing loose fruits from external suppliers	
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) 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 -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers.	Not Applicable
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). - Minor compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable
PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.			
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	Not Applicable SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers	Not Applicable

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5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.</p> <p>- Minor compliance -</p>	<p>Not Applicable</p> <p>SNL does not have smallholders in their operations but buys loose fruits (collected from the wild) from the local communities. However, the company since November 2023 has stopped sourcing loose fruits from external suppliers</p>	Not Applicable
<p>Principle 6: Respect workers' rights and conditions</p> <p>Protect workers' rights and ensure safe and decent working conditions.</p>			
<p>Criteria 6.1: Any form of discrimination is prohibited.</p>			
6.1.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>To ensure equal opportunities for all socio-professional groups that make it up and to give all workers and candidates the opportunity to benefit from the same rights and advantages when necessary, SNL has developed a formal framework to regulate this, through:</p> <ul style="list-style-type: none"> • an equal opportunities policy dated December 2017 and approved by the President of the Siat Group which gives an opportunity to both men and women, indigenous people and any person who meets the defined job profiles. <p>In addition to this system, SNL has a gender committee whose role is to promote gender equality and encourage the integration of women in the same functions as men without any discrimination. This committee is also competent to investigate and know the violations and failures related to women's rights (rape, threats, discrimination, harassment, etc.). This committee organizes information and awareness-raising meetings as well as reports on all the activities it carries out to guarantee gender equality.</p> <p>During the audit, the audit team did not record any complaints or reports relating to a case of prevention of a job opportunity, based on unfounded criteria.</p>	Complied

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6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>SNL management has published a human resources policy manual signed by its CEO (signed in December 2017).</p> <p>This compilation of policies includes:</p> <ul style="list-style-type: none"> *Human Rights *Code of business conduct *Reproductive rights *Equal opportunity *Violence and harassment *Freedom of association *Child protection. <p>A review of this human resources procedures manual shows that SNL has prohibited discrimination in all its forms against workers, whether they are migrants or not. Interviews with the sample of local and migrant workers met in the field did not reveal any cases of discrimination.</p> <p>A review of the company agreement concluded between workers, through their representatives, and SNL management shows that there are no different salary scales. Only certain legal and justified benefits make a difference in salary treatments.</p> <p>Interview with the workers' representatives of both Ubima and Elele estate, gender committee and the local committees (community) did not identify any case of discrimination in the company, even though they want SNL to recruit more and more workers into their ranks and give them more employment opportunities.</p>	Complied
6.1.3	<p>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.</p> <p>- Minor compliance -</p>	<p>SNL management has a recruitment procedure (SNL-HR-SOP-0; Creation date 10/08/2017 Communicated 06/09/2017 Review date 10/05/2022 Version Company SNL Confidentiality Internal) that allows it to integrate new workers into its workforce in the event of a need or a vacancy.</p>	Complied

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		<p>A review of the procedure indicates that personnel management begins with recruitment, which occurs following an expression of need for a given service.</p> <p>In the absence of finding the ideal profile internally, given the skills available, management issues a call for applications by distributing a note and also informs the village communities. Meetings with village representatives (Ubima, Elele) confirmed that they are informed of the recruitments.</p> <p>After receiving the applications: theoretical selection of skills, interview with the pre-selected candidates, signing of contracts, etc.</p> <p>Upon hiring, all workers are required to undergo a medical examination, conducted by the SNL clinic based in Ubima; for more specific examinations, workers are transferred to Port-Harcourt. Copies of the results are available at the doctor's level and from the workers.</p> <p>The auditor checked a sample of files of 18 workers including 11 men and 7 women. All the documents required in the workers' career procedure, according to the realities, were found:</p> <ul style="list-style-type: none"> - Proof of competence (diplomas/certificates); - Job applications, for spontaneous applications; - Employment contracts; - Amendments if necessary; - Leaves; - Requests for explanations... <p>Concerning the promotion of workers, it is planned and organized at two levels:</p> <p>*the transition from casual workers to permanent staff (STAFFING OF CONTRACT WORKERS; Creation date: 04/05/2022 Communicated: 09/05/2022 Review date: 15/08/2022 Version: 2)</p>	
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		<p>*internal promotion for permanent workers in the company.</p> <p>Interviews with workers and consultation of training reports at the human resources level show that workers receive training on the subjects that concern them and the results of the evaluations are kept at the level of each department head, to constitute a decision database, within the framework of promotion.</p>	
6.1.4	<p>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.</p> <p>- Minor compliance -</p>	<p>Interview with the company's doctor, Gender committee and sampled female workers in the plantations indicate pregnancy test are only conducted at the request of the worker.</p> <p>Moreover, it is obvious that the company conducts medical tests to assess the physical abilities of workers to perform certain tasks; but the pregnancy test is not included. This has been confirmed by several female workers both in the plantations and in the administrative services.</p>	Complied
6.1.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a six member gender committee in place to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. The committee works together with representatives from the various sectors in the company. This is to ensure the activities and trainings of the committee reaches all workers in the company. The activities of the committee are guided by a program which is updated each year. The program with activities for the year 2024 was made available to the audit team for review.</p>	Complied
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>To ensure that workers receive salaries based on their positions and the activities performed fairly, SNL management has developed and validated a salary scale. It is evident, based on the document review carried out, that those who perform the same activities, under the same conditions, receive the same salaries. The salary scale is communicated to workers at the time of recruitment; they can also approach staff representatives or human resources departments if necessary.</p>	Complied

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Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	<p>(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>In order to guarantee fair access to employment and provide the opportunity to all those who express the need to work within it, SNL has developed a set of tools (policies, procedures, agreements) that serve as a basis and frame of reference for organizing a work environment that respects the law and decent working conditions:</p> <ul style="list-style-type: none">• The employment contracts of employees (permanent staff or casuals) are governed by the Labour Act Chapter 198 Laws of the Federation of Nigeria 1990) with the various special provisions specific to certain situations, such as:• General Provisions as to protection of wages, contracts of employment and terms and conditions of employment;• Recruiting;• Special Classes of Worker And Miscellaneous Special Provisions.• Supplemental... <p>In addition, upon hiring, workers receive, individually, clear explanations from the human resources department to understand the details of payments, their salaries, the conditions of access to benefits and other accessories related to the salary.</p> <p>The official language spoken in Nigeria is English and documents are produced and distributed in English. Interviews with workers indicate that they understand the documents made available to them.</p>	Complied
6.2.2	<p>(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</p>	<p>During the document review conducted, a sample of workers' files were examined (26 in total, including 18 men and 8 women). It emerged from the individual examination of the files of these workers that they have formal written employment contracts. These contracts specify the</p>	Complied

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	<p>requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>reciprocal rights and obligations of each party to the contract, as well as the conditions of remuneration.</p> <p>The comparison made with the labor law in force in Nigeria, in Rivers State, showed that the contracts are in accordance with the legal provisions provided.</p> <p>Even casual workers have contracts renewed for 6 months each year as many times as the employer wishes.</p> <p>It should also be noted that all salaries paid to workers are accompanied by salary slips that record all the details of the salary.</p> <p>According to individual interviews with workers and records observed at the administration, all workers are entitled to it and can get help if they do not understand certain</p>	
6.2.3	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the documentary review carried out, coupled with interviews with both the administration and the workers themselves, working hours are subject to particular monitoring due to their influence on the performance and efficiency of employees.</p> <p>SNL management clearly and officially communicates employees' working hours both through displays and through employment contracts that each worker is aware of upon hiring.</p> <p>It therefore emerges from the examination of the documentation and interviews with workers that working hours at SNL are as follows:</p> <ul style="list-style-type: none"> • Monday to Friday: 7:30 a.m. to 12 p.m. and 2:30 p.m. to 6 p.m.; or <p>For certain activities and specific positions, working hours are arranged differently:</p> <ul style="list-style-type: none"> • Oil works: shift work; or 3 shifts of 8 hours, Monday to Friday: 1st shift: 7 a.m. – 3 p.m.; 2nd shift: 3 p.m. to 11 p.m. and 3rd shift: 23:00 to 07:00. 	Complied

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		<ul style="list-style-type: none"> • A biometric recording system for working hours is available for the various departments and transferred to the central administration. Overtime is tracked by department through a document called "Overtime Booking Form" to document overtime and then sent back to the resources department to be taken into account in the calculation of the monthly salary. • Work stoppages due to employee health problems are recorded by documented work stoppages issued by the occupational physician, then kept in each employee's files. 	
6.2.4	<p>(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 (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>During a visit to workers housing (J4, J3 among others) in the Elele estates, it was observed that the housing for the junior staff has not been maintained for a while. The roofs of the ceiling are torn off, with no proper washrooms and toilet facilities are non-existent.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-M3</p>	Non-compliance
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>In order to allow workers to have access to basic necessities, the company has encouraged the installation of small markets by authorizing individuals to open shops near its facilities.</p> <p>We also note the presence of large markets where HSE (Hygiene, Health and Environment) service agents carry out unannounced checks to ensure that the minimum health conditions are met.</p> <p>Interviews with workers on site show that they appreciate this initiative because the company has an eye and also, the presence of these markets saves them long trips to the city to buy small goods. No incidents were noted during the visit to the market facilities.</p>	Complied

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6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>- Minor compliance -</p>	<p>SNL has a strategy to ensure that it pays its employees at least a decent wage. The company takes as a reference the guaranteed minimum wage in the country which is 30,000 naira. Then, many benefits in kind in the salaries of its employees. The benefits in kind include free housing, transportation for workers' schoolchildren, free medical care for workers, water and electricity. To find out, the company conducted an assessment of the remuneration and benefits in kind it provides to its workers. A review of the assessment report indicates that the company pays a total minimum wage of at least 200,000 naira to its workers, which is significantly higher than the national minimum wage. A review of the pay slips of the sampled workers did not contradict this information.</p>	Complied
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PROCEDURAL NOTE:

With reference to the 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 exist¹.

Where a GLWC living wage standard (benchmark), or one that fulfills 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 benchmarks².

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 Wage³.

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:

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<ul style="list-style-type: none"> Updated assessment on prevailing wages and in-kind benefits There is annual progress on the implementation of living wages Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment 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. 			
6.2.7	<p>Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>SNL's workforce includes permanent and temporary workers. For permanent activities, workers are recruited for more or less long periods, with fixed-term or indefinite contracts. For occasional activities, workers can be recruited under temporary contracts, via contractual placement companies. For each defined and identified activity, SNL's management has drawn up clear job descriptions, indicating the objectives to be achieved, the activities to be carried out and the people responsible for their execution.</p>	Complied
<p>Criteria 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.</p>			
6.3.1	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT Group has a freedom of association policy that is disseminated in all its subsidiaries, including SNL. The review of the policy notes that Siat is committed to respecting and supporting the rights of all categories of workers to freedom of association and collective bargaining, without any distinction or condition. Furthermore, workers are free to organize themselves to discuss and negotiate their working conditions without fear of reprisals. They can also join workers' associations or unions of their choice; In the same policy, SNL has committed to not taking any action that could disturb workers in the expression of their freedoms of association, by interfering in any way in their meetings or discussions.</p>	Complied

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		The interview with workers' representatives indicates that the policy has been explained to their understanding and that there is no intimidation by management against workers who form and are part of the association.	
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 and made available upon request. - Minor compliance -	Consultation of the activity reports of the staff representatives revealed that they regularly hold meetings with SNL management, based on a pre-established and mutually agreed program. As a reminder, the delegates are entitled to 15 hours of monthly meetings with management and 8 hours to prepare for these meetings; Evidence of the meetings held with management, recorded in the delegate register, was made available to the statutory auditor for consultation. The last meeting was that of December 20, 2023 (summary of the meeting + attendance list + signatures of the 19 participants). The meeting minutes are written in French, the official language of the country; it is reviewed by both parties before the collective signatures. The delegates declared that they had read and agreed with the content of the meeting minutes.	Complied
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 -	Interviews with workers' representatives from both Ubima and Elele plantations confirmed that management does not interfere in the activities of the workers' union. Workers' leaders are chosen through an election organized by the workers themselves, without interference or intimidation from management. A meeting room has been dedicated to workers' association activities which they can occupy whenever the need arises.	Complied
Criteria 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 -	The SIAT group has a child protection policy that applies to all its subsidiaries, including SNL. The policy stipulates that Siat is committed to a zero tolerance approach with regard to child labor, which is in no way tolerated on any of its sites or in any of its operations. To this end:	Complied

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		<p>*it is strictly forbidden to employ workers who are under the minimum age for admission to employment (18 years);</p> <p>*this provision is clearly stated in the contracts of subcontractors and constitutes grounds for termination of the contract without any form of trial;</p> <p>*subcontracting companies are required to provide copies of workers' identity documents for verification;</p> <p>*service notes supported by pictograms are in the central locations of meeting or communication points. A review of contracts signed by the company with some of its third party contractors, including contractors providing transportation, ploughing, and felling and piling services, all contain clauses requiring the contractor to adhere to company policies at all times, including the child labour policy.</p> <p>During the field visit and review of the records of the sampled workers, no evidence of the use of children under the age of 18 in the company's operations was found.</p>	
6.4.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a documented age control procedure validated on 03/19/2020 and approved by the Operations Manager. The objective of the procedure is to ensure that the minor recruitment policy is not violated.</p> <p>The procedure requires that prospective workers submit a birth certificate, identity cards, or a sworn statement during the selection process.</p> <p>No children were seen working during the audit. The recruitment procedure defines and sets the minimum age for admission to employment at 18 years.</p> <p>A consultation of the personnel register (476 workers) did not reveal any worker whose age is below the prescribed legal minimum.</p>	Complied

		The youngest worker hired is over 20 years old according to the identity documents observed (matricula SCP-39038; born on 10/10/2003).	
6.4.3	<p>(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>SNL prohibits itself, through its policy on child labour, from recruiting and employing children. In addition, the interview with the company's human resources manager indicates that the company does not employ workers under the age of 18 in its operations. This was also confirmed during the field visit and the examination of workers' files.</p> <p>Consultation of several files (a sample of 26 files) coupled with the examination of the company's register revealed that none of the workers in activity were under the age of 18. In the field, during interviews in the plantations, no cases of discovery of child labor were noted. The hiring of a worker also begins with the requirement of an administrative identity document, duly issued by a competent authority. All the workers' files examined included copies of their identity documents.</p>	Complied
6.4.4	<p>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.</p> <p>- Minor compliance -</p>	<p>As part of the implementation of its policy to combat child labour, in addition to the messages broadcast and posted at assembly points, training, awareness-raising and induction sessions are held to remind and challenge workers on certain unacceptable practices, with regard to child labour:</p> <p>we examined sample files of awareness-raising on the company's policy against child labour. They include:</p> <ol style="list-style-type: none"> 1. Human Resource Policies (No Child Labour) Date: 08/05/2023 Attendance: 16 nursery workers 2. Human Resource Policies (No Child Labour) Date: 1st June 2023 Attendance: 10 Factory and Workshop Workers 	Complied

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		<p>3. SNL Management Meeting with Elele Estate Landowner Leaders on Relationships with Host Communities</p> <p>Date: 28th April 2023</p> <p>Agenda: Child Labour Policy</p> <p>Attendance: 2 SNL Staff and 8 Landowner Leaders</p> <p>03/03/2024: Ban on Child Labour; 23 participants from four different departments.</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>SIAT Group has a policy against violence and harassment that applies to all its subsidiaries, including SNL. The policy dated December 2017 and approved by the Group President stipulates that Siat prohibits any form of violence and harassment at work, including sexual harassment, whether committed by workers or other stakeholders operating in the Siat domain.</p> <p>The gender committee is composed of 35 members for the 3 divisions; its mission is to know, identify and deal with all gender-related issues based on violence, harassment, rape, discrimination. The committee stated that it works independently and with the support of the plantation management, to make proposals for decisions after dealing with the problems. Only cases of theft are transferred to the competent judicial authority. all the committee's activity reports are available and the committee's deployment procedure is summarized as follows, if necessary:</p> <ol style="list-style-type: none"> 1. Referral to the committee (in writing, by telephone, physically, by rumor or any other means); for clarification, the committee can take measures in the event of a rumor; 2. Issuance of a summons by the committee to the accused; 	Complied

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		<ol style="list-style-type: none"> 3. If there is a case of rape, a medical examination of the victim is initiated, with the search for witnesses; 4. Establishment of a restricted reflection committee in order to listen to the investigation reports; 5. initiation of a confrontation between the protagonists 6. Conclusion with proposal of a reasoned decision to the management of the plantation. <p>The deadlines observed for the processing of complaints and grievances are those of the company's complaints procedure, but are flexible and can be modified depending on the sensitivity of the problem.</p> <p>The main activities of the committee are awareness-raising, popularization of certain practices favourable to women (screening sessions: cancer, HIV) in collaboration with the medical service. An annual schedule of meetings is available and gradually implemented.</p> <p>The review of the activities of the gender committee did not show complaints of harassment, rape or other forms of abuse.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed a Reproductive Rights Protection Policy, based on ILO Convention 183 on Maternity Protection (2000).</p> <p>Discussions with members of the gender committee and documented evidence of women's training show that this policy is popularized and known to the majority of women, both at the plantation level (for fruit pickers) and at the administrative level.</p> <p>Also, consultation of the various employment contracts of employees and workers' files clearly shows that provisions are made to cover maternity leave, over a period of 14 weeks, including 6 weeks before delivery and 8 weeks after delivery.</p> <p>The interview with the head of the health center who is an occupational physician revealed that pregnant women are welcomed according to the health protocol, assisted and maternity leave is granted in accordance</p>	Complied

		with the law. Maternity leave is mandatory for pregnant women because some evade it to continue to benefit directly from their monthly salary. Thus, once the decision to place on maternity leave has been made, the payroll department is automatically contacted to suspend all salary payments because the CNPS must take over. The verification of the physical files of workers who have been on maternity leave has shown that the procedure is properly respected and applied.	
6.5.3	<p>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.</p> <p>- Minor compliance -</p>	<p>SNL has developed a policy on the protection of reproductive rights, validated and published in April 2019, based on ILO Convention 183 on Maternity Protection (2000).</p> <p>Discussions with members of the gender committee and documented evidence of women's training show that this policy is popularized and known to the majority of women.</p> <p>Also, consultation of the various employment contracts of employees and workers' files clearly shows that provisions are made to cover maternity leave, over a period of 14 weeks, including 06 weeks before delivery and 08 weeks after delivery. The interview with the doctor of the health center who is an occupational physician revealed that pregnant women are welcomed according to the health protocol, assisted and maternity leave is granted in accordance with the legislation. Maternity leave is compulsory for pregnant women because some evade it in order to continue to benefit directly from their monthly salary. Thus, once the decision to put a person on maternity leave has been made, the payroll department is automatically contacted to suspend all salary payments because the CNPS must take over. Determining the needs of new mothers is part of the activities of the gender committee; the report of 21/11/2023 shows that the needs of new mothers have been taken into account:</p> <ul style="list-style-type: none"> • Need for daycare; • Strengthening primary care: 	Complied

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		<ul style="list-style-type: none"> • Extension of breastfeeding hours. *travel assistance for prenatal consultations. 	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>All workers (managers, workers, temporary workers, etc.) have the right to complain or express any dissatisfaction or grievance that constitutes, for them, a failure towards them. For this, SNL has developed and published a complaints mechanism called Internal Complaints Management dated 02/04/2019, the scope of which only covers complaints and all forms of grievances from SNL staff and those of contracting companies.</p> <p>The procedure works in such a way that any worker who considers himself aggrieved can file a written complaint, with acknowledgment of receipt on the day of filing, with the secretary of the plantation director, or with the general management.</p> <p>A model complaint form is available. The complainant can request anonymity if he deems it necessary. The procedure also specifies that the complainant can request anonymity if he deems it appropriate. In the event of dissatisfaction with a decision rendered, he can refer the matter to the courts of his choice.</p> <p>The human resources manager, who is responsible for receiving all planting requests, also keeps an Excel file that summarizes all complaints: from the date of receipt to the closing date, including the reasons, processing time, and conclusion of the complaint.</p> <p>Interviews with various workers revealed that they can also submit their complaints or comments anonymously.</p>	Complied
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees 	<p>Interview with the workers during field visit and also with the workers' representatives from both Ubima and Elele estates indicates there are no migrant workers in the operations of SNL and also none of the workers have had to be subjected to any of the issues identified by the</p>	Complied

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	<ul style="list-style-type: none"> Contract substitution Involuntary overtime Lack of freedom of workers to resign Penalty for termination of employment Debt bondage Withholding of wages <p>- Critical (Major) compliance -</p>	indicator. The company has conditions of services which covers all their working staffs.	
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	Review of documents and interview with workers did not identify temporal or migrant workers in the company. This was further confirmed by the human resource manager during the audit interviews.	Complied
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has identified the H&S manager as the person responsible for all H&S issues in the company. He works with a team of Health and Safety personnel's spread across the mill and estates. Together with the H&S team, he holds periodic meetings with the workers to identify their concerns about health, safety and welfare issues. Some records of the meetings were made available for review. They include</p> <ol style="list-style-type: none"> 1. Work Place Incidence Meeting Date: 26/04/2024 Attendance: 100 plantation workers 	Complied
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	The company has a documented procedure titled emergency response plan Version 04 dated 10/02/2017. The procedure identified their emergencies and accidents to include fire, spillage, accidents, attacks and security threats, national catastrophes, medical emergencies and explosions. The procedure reviewed provides guidelines to follow in the event of an emergency. It includes the availability of Fire alerts, fire extinguishers at vantage points across the company and an emergency	Non-compliance

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		<p>assembly point. However, SNL does not have an evacuation plan which is required to be displayed at the work site contrary to Section 36 (1) of the Factory Act. Also, during interview with a worker during a visit to the fuel filling station, he indicated a lack of knowledge on the emergency procedure for the fuelling station.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-N3</p>	
6.7.3	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>During field visits to sampled zones in the Ubima and Elele estates, it was observed that workers; harvester, weeding gang, fertilizer applicators, pesticide applicators and loose fruit collectors were in appropriate PPEs during work. Interview with sampled workers all confirmed the PPEs were provided to them at no cost and its replaced when they are damaged. However, some PPEs such as overall use by the pesticide applicators are provided every year.</p> <p>Also a visit to the estates shows sanitation facilities has been constructed for the workers who apply pesticides to change from their PPEs, wash and put on their personal clothing. The facilities has been fitted with lockers for workers to keep their clothes and other items.</p>	Complied
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection.</p> <p>- Minor compliance -</p>	<p>SNL has a medical facility in both estates which are open to all their workers (Permanent and Junior Staff), spouses and four children at no cost to them. The company has also insured all their workers against any accident in the work place and also death which may result from accidents at the work place with the Nigeria Social Insurance Trust Fund under the employee compensation scheme as required by the law. For all accidents that results in three lost days, the company makes a report to the Nigeria Social Insurance Trust Fund who refunds the cost of treating the workers by the company or decide if the worker is entitles to compensation. Some evidences of accident report made by the</p>	Complied

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		company to Nigeria Social Insurance Trust Fund were seen and reviewed. All such report are marked confidential.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	SNL calculates its LTA using the total number of work-related injuries and the number of working hours. From January to December 2023, the company has calculated its LTA to be 2.7. This was based on the analysis of accidents recorded through the year on daily basis.	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 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 -	<p>SNL has developed an IPM Plan Titled: Integrated Pest Management Plan Version 2, dated January 2019. Which covers all operations from nursery to the mature plantation and captures insects, rodents, diseases, and weeds.</p> <p>Some actions in the IPM plan include control of blasts through insecticide applications, hand picking of army worm when a certain threshold is not surpassed. Pesticide application only when ca. 3 per stem are found.</p> <p>For oryctes purely in the field. Dissecting mechanical, tear the trunk and pick the larval stage, then chemical application for between 5-10 per hectare.</p> <p>Biological controls constitute planting of beneficial plants (tunera, cassia governensis).</p> <p>Rotation rounds of 2 weeks are used in monitoring fields. Evaluation is done 1 day after chemical treatment. For hand picking regular daily routine is followed.</p>	Complied

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		<p>Monitoring reports were seen during the audit. Daily Dissection report: 14/06/2024</p> <p>Daily Phytosanitary report of 14/05/2024 deltamethron applied to fight oryctes. Includes hectare covered and daily routine checks, documents dead samples and live samples and the percentage effectiveness of the treatment. This information is used to inform management actions.</p> <p>The daily dissecting report counting: larva, pupa and adult</p> <p>The daily phytosanitary report counts just adults (dead or alive). Addition of the two gives the daily output.</p> <p>e.g. on 06/06/2024: Field Blocks E11-4 – E11-3 and E11-2 – E10-3; Deltamethron was applied, covering a total of 111.52Ha</p> <p>daily phytosanitary reports for 05/06/2024 covering 114.72ha.</p> <p>The daily reports are compiled into weekly reports which are then compiled into monthly reports. The monthly dissecting report for February 2024 was seen during the audit; covering 139.85Ha and showing total of 97,353 oryctes killed.</p> <p>Meanwhile the monthly phytosanitary report for March 2024 was seen during the audit; showing a total of 2310.07 Ha and 3,491 oryctes killed.</p>	
7.1.2	<p>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.</p> <p>- Minor compliance -</p>	<p>No specie referenced in the Global Invasive Species Database and CABI.org are used at SNL.</p>	Complied
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. [For NI to define process].</p> <p>- Minor compliance -</p>	<p>SNL has a policy that prohibits use of fire in pest control. SNL Environmental Policy specifies zero use of fire in pest control. This is stipulated in the Siat Group Environmental Policy, dated September 2018. The sub-section titled "Zero Burning" clearly states that Siat is</p>	Complied

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		committed to implementing a strict zero burning policy and ensuring that fire is not used in any operations, including land-clearing and waste disposal.																																	
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.																																			
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed SOPs that demonstrate justification of all pesticides used as evidenced by: SOP titled Management of Chemical Products (Ref. No. SNL-MNL-165-HSE-SOP 10, dated 20/06/2017 and SOP titled Chemical Spraying in the Field (Ref. No. SNL-AGPO-325/AGR-SOP-25, dated 31/05/2017.</p> <p>These SOP provide information on use of agrochemical, target pest/weed/disease, weed situation, recommended chemical, rate and method of application.</p> <table> <thead> <tr> <th>No.</th><th>Name</th><th>Location</th><th>Active Ingredient</th></tr> </thead> <tbody> <tr> <td>1</td><td>Delta force</td><td>Chemical stor Ubima</td><td>Deltamethrin 1.25g/l EC</td></tr> <tr> <td>2</td><td>Punch</td><td></td><td>Abamectin 1.8% EC</td></tr> <tr> <td>3</td><td>Uproot</td><td></td><td>360g glyphosate/l(in the form of 480g/l glyphosate- isopropylamin salt) SL</td></tr> <tr> <td>4</td><td>Amino Force</td><td></td><td>722g/l of Dimelthylamin salt as an aqueous solution</td></tr> <tr> <td>5</td><td>Cyperforce</td><td></td><td>Cypermethrin 10% EC</td></tr> <tr> <td>6</td><td>Killer force</td><td></td><td>Triclopyrbutoxyethyl 450g/l EC</td></tr> <tr> <td>7</td><td>V-Power</td><td></td><td>Bacillus Thuringiensis 32000 IU/mg wp</td></tr> </tbody> </table>	No.	Name	Location	Active Ingredient	1	Delta force	Chemical stor Ubima	Deltamethrin 1.25g/l EC	2	Punch		Abamectin 1.8% EC	3	Uproot		360g glyphosate/l(in the form of 480g/l glyphosate- isopropylamin salt) SL	4	Amino Force		722g/l of Dimelthylamin salt as an aqueous solution	5	Cyperforce		Cypermethrin 10% EC	6	Killer force		Triclopyrbutoxyethyl 450g/l EC	7	V-Power		Bacillus Thuringiensis 32000 IU/mg wp	Complied
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		SNL equally maintains a list of pesticides used and the justifications. This list contains information on name of product, active ingredient, use of product, justification of use, chemical state, hazardous symbols, source of safety information, PPE required for its manipulation, preventive measures and NAFDAC approval registration number.	
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 use (including active ingredients used and their LD 50, area treated, amount of active ingredients applied per ha and number of applications) were maintained as documented in report titled: SNL CHEMICAL MONTHLY REPORT, dated June 2024.	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 -	<p>According to the SNL IP plan, use of chemical is minimized by using mechanical and biological means to eliminate pests. For instance through manual picking of Oryctes, manual circle weeding, establishment of cover crop such as pueraria phaseoloides and mucuna bracteate at newly replanted fields, establishment of beneficial plant such as tunnera sp.</p> <p>SNL only use chemicals for pest control when a certain threshold of infestation is surpassed. For instance, hand picking of army worm is prescribed when less than 3 per stem are found.</p> <p>For oryctes, dissecting mechanical, tear the trunk and pick the larval stage, then chemical application for between 5-10 per hectare.</p>	Complied
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best. - Minor compliance -	SNL IPM plan does not authorise any prophylactic use of pesticides. Additionally, plantation records and field visits during the audit did not reveal any prophylactic use of pesticides.	Complied

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7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ul style="list-style-type: none"> - Minor compliance - <p>7.2.5a Judgment of the threat and verify why this is a major threat</p>	<p>Verification of SNL list of agro-chemicals, records from the chemicals store, and site visits to both Ubima and Elele estates, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.</p>	Complied
	7.2.5b Why there is no other alternative which can be used	<p>Verification of SNL list of agro-chemicals, records from the chemicals store, and site visits to both Ubima and Elele estates, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.</p>	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative	<p>Verification of SNL list of agro-chemicals, records from the chemicals store, and site visits to both Ubima and Elele estates, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.</p>	
	7.2.5d What is the process to limit the negative impacts of the application	<p>Verification of SNL list of agro-chemicals, records from the chemicals store, and site visits to both Ubima and Elele estates, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.</p>	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	<p>Verification of SNL list of agro-chemicals, records from the chemicals store, and site visits to both Ubima and Elele estates, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used.</p>	

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7.2.6	<p>(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 Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed SOP 24 – Mixing Pesticides and Insecticides (Ref. SNL – AGR – 325/AGR – SOP-24, created on 29/06/2017 and reviewed on 31/10/2020); and SOP-25 – Chemical Spraying in the Field that contain guidelines for safe handling, application procedures, management of empty containers, and emergency response.</p> <p>Moreover, SNL equally trains pesticides handlers as evidenced by training records seen during the audit:</p> <ul style="list-style-type: none"> • 05/03/2024: safe handling of pesticides, 17 participants, 20 participants, 20 participants); in Ubima. • 16/05/2024: Safe handling of pesticides (Ubima Estate, 16 participants) • 16/05/2024, safe handling of pesticides (Ubima Estate, 16 participants, plantation) • 23/05/2024, safe handling of pesticides (Elele estate, 48 participants) <p>SNL maintains a list of all first aiders and training records for both Ubima and Elele Estates... according to departments e.g. Plantation, Mill maintenance, Store, Security, School (Teacher), general services, HSE. Records of training of first-aiders were equally seen during the audit, for instance:</p> <p>On May 17-18, 2022: training in First Aid Trawling, with 31 participants (from guest house, workshop, plantation chief, HSE, plantation, security, mill, teacher)</p> <p>On May 24-25, 2022: training on First Aid Trawling, with 28 participants</p> <p>On 25, January, 2023: training with 17 participants from (harvesting, chisel harvesting, headmen, maintenance)</p>	Complied
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		On 27/01/2023 with 6 participants, from harvesting, picking, nursery, chemicals	
7.2.7	(C) Storage of all pesticides is in accordance with recognised best practices. - Critical (Major) compliance -	Storage of pesticides is in accordance with recognised best practices as seen during field visits to the chemical stores during the audit. SNL keeps MSDS of all pesticides in its possession. Additionally, no unauthorised entry into the chemical storage areas was observed, as only the designated staffs had keys to the stores. Moreso, entry into the stores area was only with appropriate PPE.	Complied
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes. - Minor compliance -	SNL has a documented procedure for the management of their empty pesticide containers. The procedure requires all empty pesticide containers to be brought back to the store from where an approved waste management company will evacuate them for proper disposal. However, during a visit to the dumpsite at the Ubima estates, sachets of V-Power (Bacillus Thuringiensis 32000 IU/mg wp) were found littered around the dumpsite. This was found to be inconsistent with the company's waste management procedure This is now raised as an NC which can be referred to 2517713-202406-N4	Non-compliance
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 -	No aerial spraying is practiced on SNL plantations	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 -	SNL conducts special medical surveillance for all chemical operators including pesticides operators and painters. The last medical examinations were conducted in May 2024 and records were seen during the audit. Parameters that are checked include: blood pressure, pulse rate, blood group, blood count, urinalysis, and chest radiograph.	Complied

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		According to the May 2024 records seen during the audit, 193 chemical sprayers were tested.	
7.2.11	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions. This was evidenced by verification of employee master list, verification of the medical surveillance reports, and interviews with operators.</p> <p>Those with health conditions are treated as demonstrated by records seen during the audit. Additionally, those that are until receive a recommendation for change of position from the Company Doctor.</p>	Complied
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p>	<p>The Waste and Pollutants (GHG) Management Plan Version 04, dated June, 2022 has been developed at SNL.</p> <p>More specifically, Waste Management Practices have been clearly established in Section 3 of the Plan and include source reduction; recovery (recycling, re-using and composting); waste combustion with energy recovery; and waste dump site/ Landfill. The waste management system comprises: gathering/collecting; sorting of all waste components; recommended treatment by type of waste; and transport.</p> <p>SNL has designated dumpsites/landfills in both Ubima and Elele Estates for final disposal of household wastes as prescribed by the aforementioned Waste management SOP.</p> <p>However, the dumpsites have not been properly secured around to prevent unauthorized persons from accessing them as prescribed by the SOP.</p>	Non-compliance

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		<p>Additionally, the temporary storage container for medical waste at the clinic in Elele was not equipped with a padlock, thereby rendering it easily accessible to unauthorized individuals.</p> <p>This is now raised as an NC which can be referred to 2517713-202406-N5</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>As a means to ensuring proper disposal of waste material according to procedures that are fully understood by workers and managers, SNL conducts sensitization of its workforce as evidenced from training records. For instance, training in Waste Segregation (conducted on 22/03/2024), 17 participants for plantation workers.</p>	Complied
7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>SNL does not use open fire for waste disposal as prescribed by its environmental policy. Additionally, field observations during the audit did not reveal any use of fire in waste management at SNL.</p>	Complied
Criteria 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	<p>Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</p> <p>- Minor compliance -</p>	<p>SNL has developed a standard operating procedure for good agricultural practices titled: Standard Operating Procedure Agricultural Department, and dated October 2020.</p> <p>This SOP covers aspects such as Nutrient Recycling (EFB, cover cropping); Fertilizer application in the field; and Management of Fragile Soils.</p>	Complied
7.4.2	<p>Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p> <p>- Minor compliance -</p>	<p>The sampling of leaves is conducted every year. The leaf analyses for 2021, 2022 and 2023 were seen during the audit.</p>	Complied

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		Meanwhile soil sampling is done every 5 years. The results of leaf and soil sampling are used to inform fertilizer recommendations for each year by SNL R&D Department, based on the year of planting of the palms.																	
7.4.3	<p>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.</p> <p>- Minor compliance -</p>	<p>SNL has developed SOP 14 – Nutrient recycling (EFB, Cover crop) Ref. SNL-AGRO-325/AGR-SOP-14, of 11/04/2017. This SOP describes different methods of nutrient recycling practiced at SNL including: EFB application, cover crops use, and lining of palm fronds.</p> <p>SNL keeps records of EFP application in Ubima Estate. for instance.</p> <table> <tr> <th>Year</th><th>Quantity (tons)</th><th>Hectares Covered</th><th>Rate (tons/Ha)</th></tr> <tr> <td>2022</td><td>4394</td><td>650</td><td>6.76</td></tr> <tr> <td>2023</td><td>5134.02</td><td>875.14</td><td>5.87</td></tr> <tr> <td>2024</td><td>3181.57</td><td>416.27</td><td>7.64</td></tr> </table>	Year	Quantity (tons)	Hectares Covered	Rate (tons/Ha)	2022	4394	650	6.76	2023	5134.02	875.14	5.87	2024	3181.57	416.27	7.64	Complied
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2024	3181.57	416.27	7.64																
7.4.4	<p>Records of fertiliser inputs are maintained.</p> <p>- Minor compliance -</p>	SNL maintains records of fertiliser inputs as demonstrated by report titled: Agric Operations, July 2024. Specifically, Section 4b is on Fertilizer Application, and provides information type of fertiliser, date of application, quantity and field number applied.	Complied																
Criteria 7.5: Practices minimise and control erosion and degradation of soils.																			
7.5.1	<p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed different types of maps to manage soils in its concession as demonstrated by.</p> <p>Siat Nigeria Ltd. – Ubima estate: Soils Suitability Map (scale of 1:80.000). Author Arnaud Leidgens, Date 21/02/2018 v1, Datum: WGS84, Projection: UTM 32N. Source: Soil Investigation for the Elele and Ubima Oil Palm Estates, Rivers state (Alex Ventures, 2016) SIAT interpretation and Groundtruth verification.</p>	Complied																

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		<p>Siat Nigeria Ltd. – Elele Estate: Soil Suitability Map (1:50,000), (scale of 1:80.000). Author Arnaud Leidgens, Date 21/02/2018 v1, Datum: WGS84, Projection: UTM 32N. Source: Soil Investigation for the Elele and Ubima Oil Plam Estates, Rivers state (Alex Ventures, 2016) SIAT interpretation and Groundtruth verification.</p> <p>Siat Nigeria Ltd. – Ubima Estate: Topographic Map (SRTM 1 second) 1;800 000 scale. Author: Arnaud Leidgens, date: 25/01/2018 v2 datum: wgs84 source: srtm 1 second (nasa) google earth (and verification. Projection UTM 32N; 2017) and groundtruth</p> <p>Siat Nigerai Ltd. – Topographic Map (SRTM 1 second) 1 ;80 000 (scale) Author: Arnaud Leidgens, date: 25/01/2018 v2 datum: wgs84 source: srtm 1 second (nasa) google earth (and verification. Projection UTM 32N; 2017) and ground truth.</p> <p>These maps are used to plan roads and other infrastructure, Cover crop is planted on sandy soils to manage erosion.</p>	
7.5.2	There is no extensive replanting of oil palm on steep terrain. - Minor compliance -	The unit of certification has developed: Slope classification map of Siat Nigeria Ltd. – Elelle Estate (based on SRTM 1, https://earthexplorer.usgs.gov/ , Geographical coordinates system WGS 1984, map produced by Arnaud Leidgens 31/01/2017. According to this map, the maximum slopes range from 10- 17 degrees. Hence there is no extensive planting on steep terrain at SNL.	Complied
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	The unit of certification has developed: Slope classification map of Siat Nigeria Ltd. – Elelle Estate (based on SRTM 1, https://earthexplorer.usgs.gov/ , Geographical coordinates system WGS 1984, map produced by Arnaud Leidgens 31/01/2017. According to this	Complied

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		map, the maximum slopes range from 10- 17 degrees. Hence there is no replanting on steep terrain at SNL.	
Criteria 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 -	In addition to soil maps cited above, SNL has developed SOP 38- Management of Fragile Soils Ref. SNL-AGPO-325/AGR-SOP-38 which prescribes EFB application, cover cropping and construction of drainage system as ways of managing fragile soils.	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 -	The soil sampling and soil maps previously cited did not reveal any marginal soils in both Ubima and Elele Estates.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	At SNL, Soil surveys and topographic information guide planning of drainage and irrigation systems, as evidenced in Siat Nigeria Limited, Road Management Plan, Version 1, Code: Road-MP, Ref: RMP_2014, Version 1, of 17/01/2014. For instance, fields are blocked into areas of 25ha each in road maintenance plan. The Road Maintenance Programme for 2024 for both Ubima and Elele Estates were seen during the audit; and include tracks, borders, output (in kilometres), type of work required (machine, i.e., mechanical, or manual work).	Complied
Criteria 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 -	Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit.	Not Applicable

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		According to this report and all resulting soil maps, no peats are found within the unit of certification.	
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. - Minor compliance -	Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit. According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable
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).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit. According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable
7.7.4	(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -	Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit. According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable
7.7.5	(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.	Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit. According to this report and all resulting soil maps, no peats are found within the unit of certification.	Not Applicable

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	- Critical (Major) compliance -		
<p>PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG.</p> <p>PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues].</p>			
7.7.6	<p>(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 (2018) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	<p>Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit.</p> <p>According to this report and all resulting soil maps, no peats are found within the unit of certification.</p>	Not Applicable
7.7.7	<p>(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 (2018) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	<p>Siat Nigeria Limited Report titled: Review of the Soils SNL Oil Palm Estates (Nigeria), dated 29 November 2021, Report No. 2945 published January 2022, Benin City, Nigeria) was seen during the audit.</p> <p>According to this report and all resulting soil maps, no peats are found within the unit of certification.</p>	Not Applicable
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>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:</p> <p>- Minor compliance -</p>	<p>SNL has developed a water management plan (ref. no. SNL/HSE-MNL- 03 version 1.02, of 23/03/2017). The plan outlines SNL actions aimed at ensuring that water management complies with the SNL's environmental, health and safety policies, and with nation and international laws.</p>	Complied

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	<p>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p>	<p>To ensure that water quality standards are being met, SNL conducts analysis for both ground and surface waters on a quarterly basis as part of the environmental compliance and monitoring reports (ECMR) submitted to the state government of Rivers State. The report quarter 1 of 2024 (January to March, 2024) was seen during the audit, the report was prepared by Foremost Development Services Ltd.</p> <p>For Surface Waters:</p> <p>Ubima Sample collected: 04/03/2024 Certificate No.: 2403042 Lab No.: EL/W/2403/37179-37180 Up and Downstream Otamiri River</p> <p>Elele Elele swamp</p> <p>Sample collected 04/03/2024 Certificate No. 2403041 Lab no.: EL/W/2403/37178 pH lower than the limit i.e. 5.20 instead of 6-9 (FMEv.)</p>	
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>SNL provides adequate clean water to its workers through a series of bore holes. To ensure that the water meets portable water quality standards set by the Federal Ministry of Environment, SNL conducts groundwater analysis on a quarterly basis. The results are incorporated into the Environmental Compliance Monitoring Report.</p> <p>The reports were viewed during the audit and the results are as follows.</p>	

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		<p>Groundwater Samples:</p> <p>For Ubima</p> <p>Collected: 4/March 2024, Certificate No.: 24030406, Lab No.: EL/W/2403/37183-37188.</p> <p>For Elele:</p> <p>Collected: 04/03/2024</p> <p>Certificate No.: 2403044, Lab No.: EL/W/2403/37181-37182</p>	
7.8.2	<p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed Water Management Procedure 3: Management of Fragile Zones (ref. no. SNL-ENV-496\HSE-SOP-030), to guide its actions aimed at protecting watercourses and wetlands.</p> <p>According to this SOP, a buffer zone is set aside on both sides of a watercourse</p> <p>depending on the width of the watercourse itself as illustrated below:</p> <ul style="list-style-type: none"> ✓ 0-5m: 2 x 5m ✓ 5-10m: 2 x 10m ✓ >10m: 2 x 25m <p>Field visits to field I9-3, a forested swamp at Ubima Estate revealed that the buffer zone was well managed, with intact forests. Additionally, no fertilizers, pesticides or other agro chemicals are applied in the area as illustrated by red marks around the buffer zone.</p>	Complied
7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p> <p>- Minor compliance -</p>	<p>SNL holds an Industrial/Domestic Wastewater Discharge Permit, for lagoon Permit No. SAE 077, reference no. FMENV/PCEH/SAE/206/121 issued on 27/05/2021, from the Federal Ministry of Environment,</p>	Complied

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		<p>Department of Pollution Control and Environmental Health. Based on this permit, SNL conducts effluent water testing to ensure compliance with national laws. Results for the first quarter of 2024 were reviewed during the audit (Environmental Compliance Monitoring Report for January to March 2024).</p> <p>Mill effluent results: Sample collected 04/03/2024 and analysed on 12th May 2024. Certificate No.: 24030413 Lab No.: EL/W/2403/37190-37191 pH: 7.54 BOD stands at 375 mg/L which falls within the range set at 50-500 mg/L. set by FMEv./NESRA (for land application).</p>	
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>SNL monitors and records water usage on a daily basis by use of meters installed at the Mill Powerhouse to record all water use for all the different aspects of milling. These values are then recorded in to "Running Hour Daily Reports". These reports were seen at the time of the audit. The reports are then summarised into an excel sheet that carries all the daily data, into monthly then yearly reports. The reports for 2023 and up to May 2024 were seen at the time of the audit. Average water uses per tonne of FFB stood at 2.32 for the period until May 2023.</p>	Complied
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			
7.9.1	<p>A plan for improving efficiency of the use of fossil fuels and to optimize renewable energy is in place, monitored and reported.</p> <p>- Minor compliance -</p>	<p>SNL has developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants.</p>	Complied

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		<p>Strategies to reduce fossil fuels and optimize renewable energies include:</p> <ol style="list-style-type: none"> 1. Firing of fibre and shells in steam turbine for sterilization of FFB 2. Reduce number of rounds for transportation of workers (combine trips for workers) 3. Use of fuel-efficient machines 4. Energy consumption at the mill is monitored and recorded (diesel and petrol) on a monthly basis. <p>SNL records energy usage on a daily basis by use of meters installed at the Mill Powerhouse to record all water and energy use for all the different aspects of milling.</p> <p>These values are then recorded in to "Power Consumption Daily Reports" that were seen at the time of the audit.</p> <p>Additionally, SNL is implementing a "Green Energy Policy" which monitors and records aspects of energy use</p> <p>Such as:</p> <ul style="list-style-type: none"> ✓ Mill light and auxillaries ✓ Turbine auxillaries ✓ Empty bunches plant ✓ Kernel recovery line 	
<p>Criteria 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.</p>			

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7.10.1	<p>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimize them are implemented, monitored through the Palm GHG calculator and publicly reported.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has developed a Waste and Pollutant (GHG) Management Plan, Version 3, of June 2021. This Plan aims to improve on efficiency of fossil fuels use, optimize renewable energy use and manage resulting pollutants. Section 4 of this plan specifically deals with Pollutants.</p> <p>Additionally, GHG emissions are identified and monitored using RSPO Palm GHG Calculator Version 4.0 and submitted to the RSPO Secretariat.</p>	Complied
7.10.2	<p>(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 minimize them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	No new developments have been carried out in SNL since 2014	Complied
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	Air quality measurements for major pollutants such as Sulphur dioxide, Nitrogen dioxide, Hydrogen Sulphide, Carbon monoxide and Carbon dioxide, (ppm) are reported in the quarterly environmental compliance and monitoring reports.	Complied
<p>Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.</p>			
<p>Guidance: Extension/training programmes for smallholders may be necessary.</p>			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>SNL has a policy that prohibits use of fire in pest control. SNL Environmental Policy specifies zero use of fire in pest control. This is stipulated in the Siat Group Environmental Policy, dated September 2018. The sub-section titled "Zero Burning" clearly states that Siat is committed to implementing a strict zero burning policy and ensuring that fire is not used in any operations, including land-clearing and waste disposal.</p>	Complied

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		Field visits conducted as part of the audit did not reveal any use of fire in land preparations.	
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 -	SNL holds regular meetings with workers on fire emergency response procedure as recorded in their Tool Box Talk Record dated 14/04/2024, 25/04/2024, 15/05/2024, 24/004/2024 for plantation workers. 27/03/2024, 09/04/2024, 22/04/2024 for security staffs 19/01/2024 training on Occupational health and Safety Procedure for plantation workers at the Muster, 17/01/2024 for admin workers, 17/01/2024 for workshop staffs,	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	SNL engages with local communities on fire prevention and control measures through public notices announcing dry season and advising to avoid bush burning in and around border fields. Additionally, SNL engages community members as town criers to inform adjacent local communities to avoid bush burning.	Complied
Criteria 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.			
PROCEDURAL NOTE for 7.12: The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.			

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<p>High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.</p> <p>Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).</p> <p>The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.</p>			
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	<p>Since the first planting was done in 1978, no new land clearing has been done.</p> <p>However, for its replanting initiative, SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates: Assessment of High Conservation Values in SNL's Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. Size of Assessment: 9.490Ha, Total HCV management area: 35.9Ha.</p> <p>Assessment of High Conservation Values in SNL's Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p>	Complied
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p>	<p>For Ubima:</p> <p>Assessment of High Conservation Values in SNL's Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. HCVs present: HCV 3 (pocket wetlands, stretch forests at</p>	Complied

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	<p>7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p>	<p>management staff quarters) and HCV 6 (Weyese shrine, Okubu shrine and Iyo shrine). Size of Assessment: 9.490 Ha, Total HCV management area: 35.9Ha.</p> <p>For Elele:</p> <p>Assessment of High Conservation Values in SNL’s Elele Oil Palm Plantation, Rivers State, Nigeria. Final, Version 2, March 2017. Conducted by Proforest, PMB L76, Legon, Accra, Ghana, with Michael Abedi-Lartey as Lead Assessor, report date 15/02/2017.</p> <p>HCV 1 present: but none are listed on the IUCN red list. Other HCVs identified: HCV 3 (swamp) and HCV 6 (shrine). Total conservation area is 158Ha.</p>	
	<p>7.12.2 b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p>	<p>First planting was done in 1978 (for Ubima Estate) and 1985 (for Elele Estate). No new planting has been done since November 2005.</p>	
PROCEDURAL NOTE for 7.12.2: For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments.			
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<p>SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates: Assessment of High Conservation Values in SNL’s Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor. Size of Assessment: 9.490Ha, Total HCV management area: 35.9Ha.</p>	Complied

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		Assessment of High Conservation Values in SNL's Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.	
		The assessments did not find any high forest cover landscapes	
PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>Based on the findings of the HCV assessments mentioned above, Proforest made Management recommendations for the HCVs that were identified. SNL has thereafter developed an HCV action plan with main objective: conservation and sustainable management of the pockets of swamps in the planation.</p> <p>SNL has employed a dedicated team of Eco-guards to carry out daily monitoring of the HCVs. Consolidated daily reports were seen during the audit.</p> <p>Observations include footpath, presence of animal, etc. e.g., monkey, owl, pied crow, harrier hawk, grey heron, cattle egret</p> <p>Eco-guards are trained for proper execution of their monitoring activities as evidenced from interviews with eco-guards as well as training records seen during the audit.</p>	Complied
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	<p>SNL commissioned an independent HCV Assessment (Proforest) for both Ubima and Elele Estates: Assessment of High Conservation Values in SNL's Ubima Oil Palm Estate, Rivers State, Nigeria, Full Assessment Report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p>	Complied

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	- Minor compliance -	<p>Assessment of High Conservation Values in SNL's Elele Oil Palm Estate, Rivers State, Nigeria, Full Assessment report, Final Version 2, March 2017 (Report date: 15/02/2017), with Michael Abedi-Lartey as Lead Assessor.</p> <p>Community representatives, government officials and civil society organisations were consulted throughout the assessment period, as evidenced in Section 5.7. meanwhile, Table 7 lists the different stakeholders that were consulted.</p>	
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>SNL has a dedicated team of Ecoguards charged with monitoring conservation areas in both Elele and Ubima Estates. They use daily: Monitoring Sheet of SNL Conservation Areas; Estate, Plot No, Type of HCV, Time, Name of Observer, date. Data/types of signs collected includes: footpath, hunting trail, cutting of fresh trees, farming activities, bushfire, fetching of firewood, damaged signboard, presence of animal, presence of people in the conservation area, presence of snail-pickers. Samples seen dated: 03/04/2024 (HCV type 1, 3, 4, 6); around Plot C2² West), 04/04/2024 (HCV Type 1,3,4,6; around Block C3¹ East, 05/04/2024 (HCV type 1, 3, 4, 6); around Plot C2² West) for Elele Estate.</p> <p>SNL regularly holds meetings with its workforce to educate them on RTE protection as shown by meeting records (Tool Box Talk Record, on the Topics include: RTE, benefits of Afforestation, etc. for staffs from stores department, plantation, workshop, and nursery.</p>	Complied
7.12.7	<p>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.</p>	<p>SNL has recruited and trained eco-guards from local communities to ensure proper monitoring of all incidents and sightings of RTE species.</p>	Complied

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	- Minor compliance -	<p>Eco-guards generate daily reports and consolidate them into monthly reports. Monitoring reports were seen during the audit.</p> <p>Observations made in their reports include footpath, presence of animal, etc. e.g., monkey, owl, pied crow, harrier hawk, grey heron, cattle egret.</p> <p>Interviews with eco-guards revealed that these findings are discussed during HSE meetings and actions are taken to address the issues observed in the field.</p>	
7.12.8	<p>(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.</p> <p>- Critical (Major) compliance -</p>	No new land clearing has been done since November 2005. First planting was done in Ubima in 1978, and in Elele in 1985.	Not Applicable

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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Siat Nigeria Limited** and supply base was calculated using the Palm GHG Calculator version 4.0. The assessment team had verified the data input in the Palm GHG Calculator against operations records. Palm GHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2023** for **SIAT NIGERIA LIMITED** and supply base are as following

Emission per product	tCO ₂ e/tProduct
CPO	1.36
PKO	1.36

Extraction	%
OER	19.04
KER	3.81

Production	t/yr
FFB Process	100,293.28
CPO Produced	19,092
PKO Produced	3826

Land Use	Ha
OP Planted Area	14,697.48
OP Planted on peat	0.00
Conservation (forested)	323.20
Conservation (non-forested)	12.00
Total	

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	110783.08	1.50	0.00	0.00	0.00	0.00	110783.08	1.50
CO ₂ Emission from fertilizer	3290.06	0.04	0.00	0.00	0.00	0.00	3290.04	0.04
NO ₂ Emission	975.37	0.01	0.00	0.00	0.00	0.00	975.37	0.01
Fuel Consumption	1142.37	0.02	0.00	0.00	0.00	0.00	1142.37	0.02
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-105007.67	-1.43	0.00	0.00	0.00	0.00	-105007.67	-1.43
Conservation Sequestration	-2857.09	-0.04	0.00	0.00	0.00	0.00	-2857.09	-0.04
Total	8326.11	0.11	0.00	0.00	0.00	0.00	9924.93	0.11

**Note: Includes both estates and smallholders*

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	19659.18	0.20
Fuel Consumption	2175.56	0.02
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	-682.34	-0.01
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	21152.40	0.21

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	13369.60
PK from other source	7541.25
Fuel Consumptions	435.98
Total Crusher emissions	21346.83

*This mill has no kernel crusher operation.

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

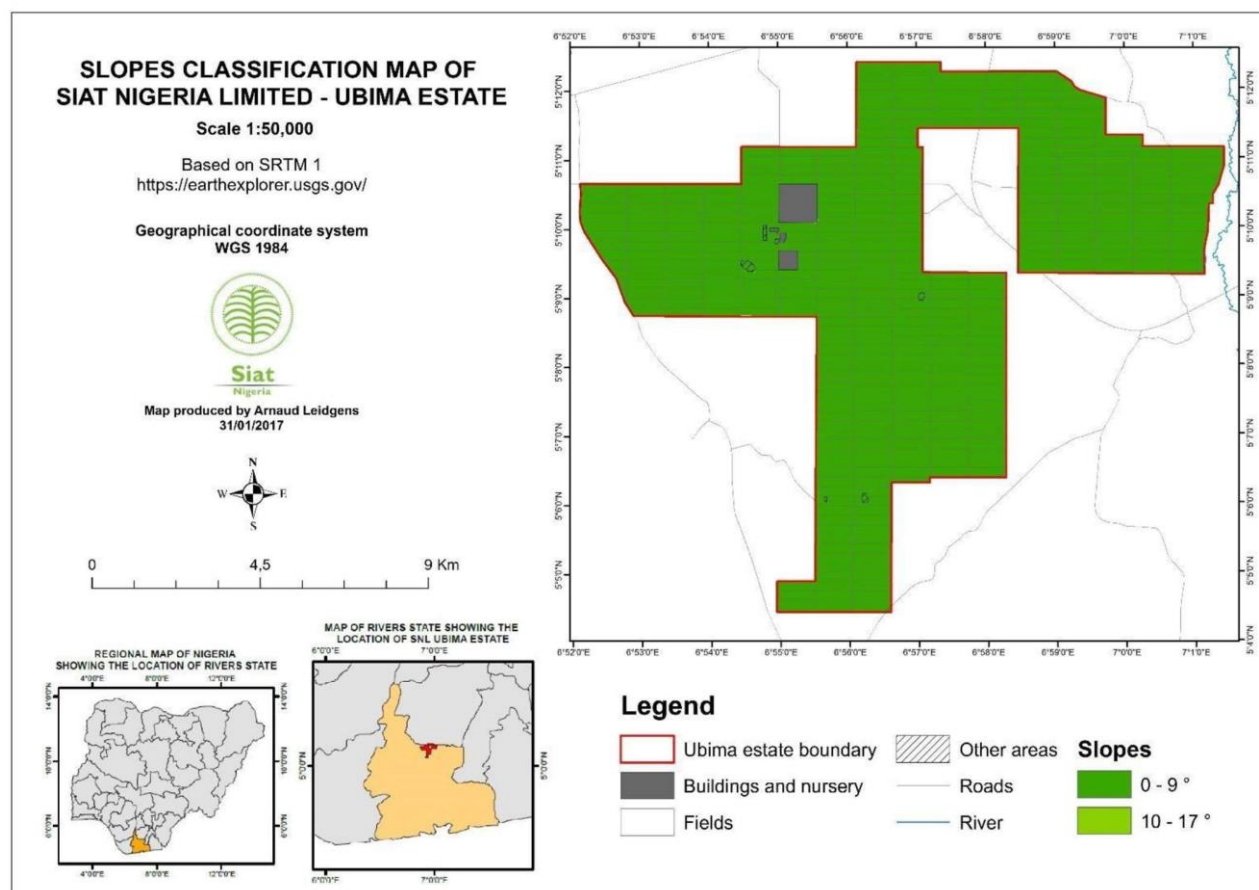
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0
Divert to methane captured (energy generation) (%)	0

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Appendix C: Location Map of Certification Unit and Supply bases

Ubima Estate

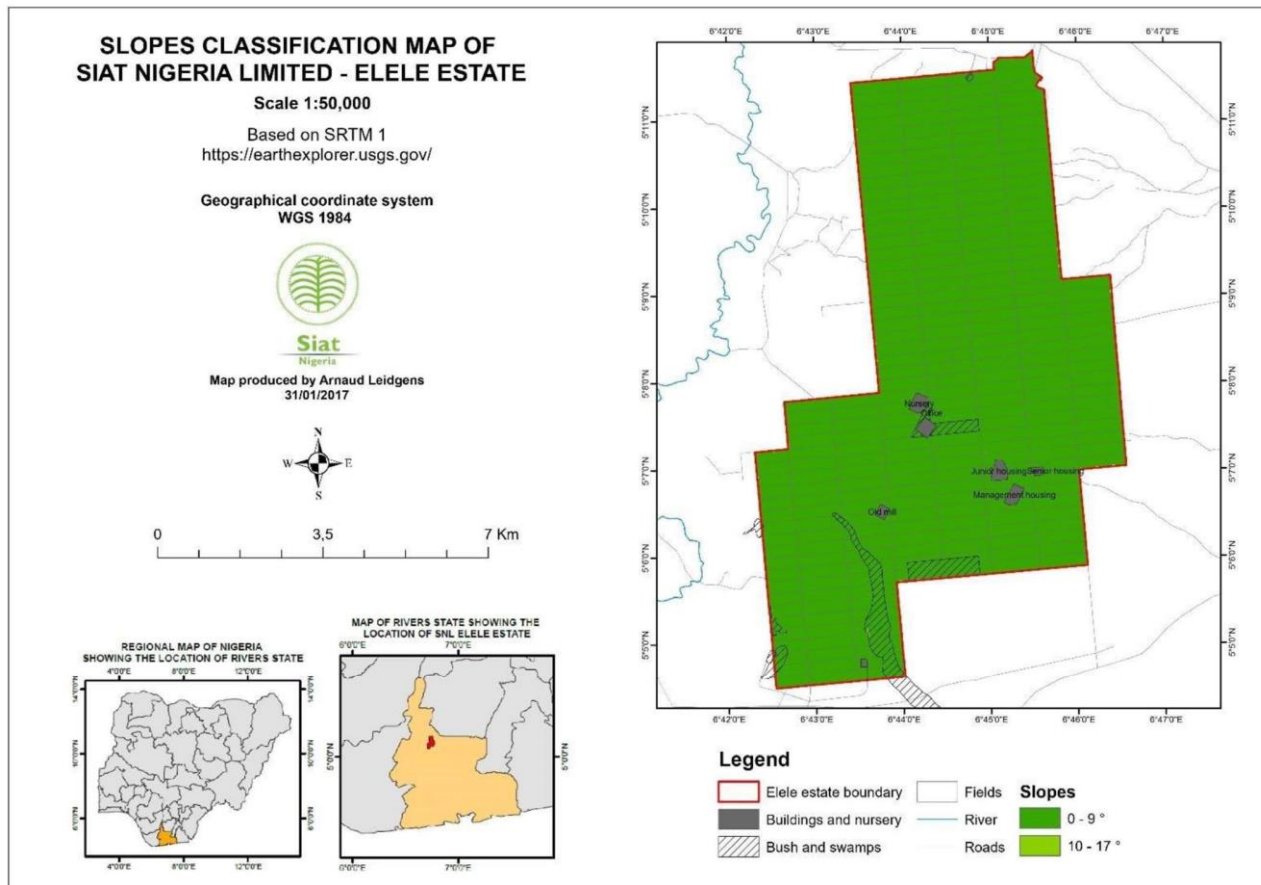


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Appendix D: Estate Field Map

Elele Estate



Appendix E: List of Smallholder Registered and/or sampled -N/A

Sampling Group	Current Certification	Scope Extension	Other:
Risk Factor Applied	Choose an item.	Choose an item.	Choose an item.
Justification of Risk Factor Applied			
Number of samples			
Remarks			

[illegible]

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