RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ **Initial Assessment**

☒ **Annual Surveillance Assessment (2_4)**

☐ **Recertification Assessment (**Choose an item.**)**

☐ **Extension of Scope**

Client Company Name / Parent Company: SD Guthrie Berhad
Client Company / Parent Company Address: Level 3A, Main Block, Plantation Tower No. 2, Jalan PJU 1A/7, Ara Damansara, Selangor, Malaysia
Certification Unit: **Strategic Operating Unit (SOU 1) – Sungai Dingin Palm Oil Mill** Location of Certification Unit: Jalan Mahang-Kelang Lama 09700, Karangan, Kedah, Malaysia
Date of Final Report: 15/08/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)		
RSPO Membership Number	1-0008-04-000-00	**Membership Approval Date**	07/09/2004
Address	Level 11, Main Block, Plantation Tower, No 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Strategic Operating Unit (SOU 1) – Sungai Dingin Palm Oil Mill		
Location / Address	Jalan Mahang-Kelang Lama, Karangan, 09700 Kedah, Malaysia		
Website	www.sdguthrie.com		
Management Representative	Mdm Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, GSD)	E-mail	shylaja.vasudevan@sdguthrie.com
Telephone	+(603) 78484000 (HQ)	**Facsimile**	-

2. Certification Information			
Certificate Number	RSPO 550179	**Certificate Start Date**	12/08/2020
Date of First Certification	12/08/2010	**Certificate Expiry Date**	11/08/2025
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	• 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	☐ Pre Assessment (Choose an item.) ☐ Initial Assessment ☒ Annual Surveillance Assessment (ASA 2_4) ☐ Recertification Assessment (Choose an item.) ☐ Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 ☐ Choose an item. ☒ Malaysia National Interpretation 2019 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	☐ Identity Preserved; ☒ Mass Balance	**Mill Capacity**	80 mt/Hour
ISH certification Phase	☐ Eligibility ☐ Milestone A ☐ Milestone B ☒ Not Applicable		
Is this a remote audit or on-site audit	☒ On-site audit (Option AI)	☐ On-site audit (Option AII)	☐ Remote audit (Option B)

3. Other Certifications			
Certificate Number	**Standard(s)**	**Certificate Issued by**	**Expiry Date**
MSPO 705628	MS 2530-3:2013 (MSPO Part 3) – General principles for oil palm plantations and organised smallholders	BSI Services (M) Sdn. Bhd.	23/10/2024
MSPO 705584	MS 2530-4:2013 (MSPO Part 4) – General principles for palm oil mills	BSI Services (M) Sdn. Bhd.	23/10/2024
MSPO 717859	MSPO SCCS: 2018	BSI Services (M) Sdn. Bhd.	20/10/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	**Location**	**GPS Coordinates**	
		Latitude	**Longitude**
Sungai Dingin POM	Jalan Mahang-Kelang Lama 09700 Karangan, Kedah, Malaysia	5° 23′ 38.60″ N	100° 42′ 36.30″ E
Sungai Dingin Estate	Jalan Mahang-Kelang Lama 09700 Karangan, Kedah, Malaysia	5° 21' 55.22″ N	100° 42' 09.32" E
Padang Buluh Estate	Jalan Sidam Kiri, Sungai Petani, Kedah, Malaysia	5° 34′ 25.00″ N	100° 34′ 24.00″ E
Bukit Selarong Estate	Jalan Ladang Bukit Selarong, Padang Serai, Kedah, Malaysia	5° 28' 21.25" N	100° 35' 30.55" E
Bukit Hijau Estate	Jalan Kuala Tawar – Sedim, Kuala Ketil, Kedah, Malaysia	5° 33′ 04.00″ N	100° 45′ 25.00″ E
Jentayu Estate	KM 17, Sungai Petani Kedah, Malaysia	5° 45' 59.83" N	100° 39' 49.21" E
Somme Estate	Jalan Terap – Serdang, Serdang, Kedah, Malaysia	5° 15′ 12.00″ N	100° 36′ 14.00″ E

5. Description of Supply Base					
New Planting Development	☒ No		☐ Yes		
Estate / Smallholders	**Total Planted (Mature + Immature) (ha)**	**HCV (ha)**	**Infrastructure & Other (ha)**	**Total Area (ha)**	**% of Planted**
Bukit Hijau Estate	1,367.96	5.33	1,277.57	2,650.86	51.61
Jentayu Estate	1,187.23	0.71	989.89	2,177.83	54.51
Sungai Dingin Estate	2,919.19	3.56	1321.28	4,244.03	68.78

Somme Estate	808.39	-	133.17	941.56	85.86
Bukit Selarong Estate	3,454.60	34.24	222.29	3,711.13	93.09
Padang Buluh Estate	3,373.37	14.34	547.13	3,934.84	85.73
Total	**13,110.74**	**58.18**	**4,491.33**	**17,660.25**	**73.26**

Note

Bukit Hijau Est - Reduced 74.14Ha from total planted & total area due land acquisition by Solar project on month September 2023.

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

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

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

Jentayu Est - Increase 30.84Ha at total planted area, 3.05Ha at infrastructure and 33.89Ha at total area after data confirmation from land department on May 2024.

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Bukit Hijau Estate	677.12	447.99	242.85	0	690.84	677.12
Jentayu Estate	464.68	72.89	649.66	0	722.55	464.68
Sungai Dingin Estate	777.56	411.44	704.89	1025.30	2141.63	777.56
Somme Estate	153.42	164.21	490.76	0	654.97	153.42
Bukit Selarong Estate	1009.52	1635.44	748.35	61.29	2445.08	1009.52
Padang Buluh Estate	379.60	582.58	2332.19	79.00	2993.77	379.60
Total (ha)	**3461.91**	**3314.55**	**5168.70**	**1165.59**	**9648.84**	**3461.90**

Note: Only Mature area is considered as production area

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Aug 2023-Jul 2024)	Actual (Apr 2023 – Mar 2024)		Forecast (Aug 2024-Jul 2025)
		Previous license period (Apr 2023 – July 2023)	Current license period (Aug 2023 – Mar 2024)	
Sungai Dingin Estate	34,432.00	9,330.45	22,371.06	21,422.49
Padang Buluh Estate	49,788.00	13,915.68	41,776.01	53,441.00
Bukit Selarong Estate	39,768.57	11,575.99	28,034.28	44,502.41
Bukit Hijau Estate	11,762.30	2116.62	11,582.41	10,300.00
Jentayu Estate	9,253.00	1,761.01	9,683.36	15,470.49

Somme Estate	11,360.76	3,446.89	7,710.84	13,000.00
Total	**156,364.63**	**163,304.60**		**158,136.39**

Note: Volume Extension has been requested as detail below:
FFB: 55,057.44 MT
Low forecast of Tons/Ha due to immature area and young mature area that produce less yield compare to the mature and prime palm that affected the overall yield / ha.

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Aug 2023-Jul 2024)	Actual (Apr 2023 – Mar 2024)		Forecast (Aug 2024-Jul 2025)
		Previous license period (Apr 2023 – July 2023)	Current license period (Aug 2023 – Mar 2024)	
Genting Bukit Sembilan		188.82	0	
Holyrood Estate		1881.72	1,643.83	
Tali Ayer Estate		1096.22	162.59	
Chersonese Estate		1128.30	68.84	
Kalumpong Estate		955.92	71.43	
Total		**7,197.67**		

Note: Certified FFB was received from sister estate under SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) and Genting Bukit Sembilan certified RSPO from Intertek. Refer TBP.

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

Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Aug 2023-Jul 2024)	Actual (Apr 2023 – Mar 2024)		Forecast (Aug 2024-Jul 2025)
		Previous license period (Apr 2023 – July 2023)	Current license period (Aug 2023 – Mar 2024)	
Outside Crop Provider (OCP)	-	6,547.42	7,566.96	-
Total	**-**	**14,114.38**		**-**

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	Apr 2023	11,421.50	1,862.29	13,283.79
2	May 2023	11,209.04	1624.88	12,833.92

3	Jun 2023	12,256.71	1525.86	13,782.57
4	July 2023	12,510.37	1534.39	14,044.76
5	Aug 2023	14,781.32	1676.48	16,457.80
6	Sept 2023	14664.58	773.65	15,438.23
7	Oct 2023	15,542.09	962.83	16,504.92
8	Nov 2023	15,396.07	562.64	15,958.71
9	Dec 2023	14,482.81	855.78	15,338.59
10	Jan 2024	17,503.33	979.49	18,482.82
11	Feb 2024	15,940.70	1006.24	16,946.94
12	Mar 2024	14,793.75	749.85	15,543.60
	TOTAL	**170,502.27**	**14,114.38**	**184,616.65**

10. Summary of Certified Tonnage (MT) (not applicable for ISS)

Estimated last year (Aug 2023-Jul 2024)	**Actual (Apr 2023 – Mar 2024)**		**Forecast (Aug 2024-Jul 2025)**
	Previous license period (Apr 2023 – July 2023)	Current license period (Aug 2023 – Mar 2024)	
FFB	**FFB**		**FFB**
211,422.07 mt	47,397.62 mt	123,104.65 mt	158,136.39 mt
	TOTAL	170,502.27 mt	
CPO (OER: 21.30 %)	**CPO (OER: 19.96%)**		**CPO (OER: 19.87%)**
41,659.74 mt	9,669.26 mt	24,360.48 mt	31,421.70 mt
	TOTAL	34,029.74 mt	
PK (KER: 5.19 %)	**PK (KER: 5.00%)**		**PK (KER: 5.01%)**
10,510.44 mt	2,379.41 mt	6,144.65 mt	7,922.63 mt
	TOTAL	8,524.06 mt	

Note: Volume Extension approved dated 09/07/2024 has been requested as detail below:
FFB: 55,057.44 MT
CSPO: 8,354.07 MT
CSPK: 3,183.14 MT

10A. Monthly Records of Certified CPO & PK since the last audit

No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Apr 2023	2,040.53	522.12
2	May 2023	2,015.42	458.75
3	Jun 2023	2,862.75	734.47

4	July 2023	2,750.56	664.07
5	Aug 2023	3,079.56	739.09
6	Sept 2023	3,193.90	744.47
7	Oct 2023	3,087.04	783.67
8	Nov 2023	2,606.40	690.64
9	Dec 2023	3,351.50	826.16
10	Jan 2024	3,024.77	736.51
11	Feb 2024	2,848.20	782.71
12	Mar 2024	3,169.11	841.40
	TOTAL	**34,029.74**	**8,524.06**

11. Summary of Actual Volume sold					
Current License period (Aug 2023 – Mar 2024)					
	RSPO Certified	**Other Schemes Certified**		**Conventional**	**Total**
		ISCC	**Others**		
CPO (MT)	133.23	-	-	14,981.89	15,115.12
PK (MT)	2,278.72	-	-	3,004.61	5,283.33
Credits	6,000	-	-	-	6,000
Previous License period (Apr 2023 – July 2023)					
CPO (MT)	2,822.84	-	-	6,739.74	9,562.58
PK (MT)	310.14	-	-	2,043.25	2,353.39
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)**
1	Buyer A	TR-XXXXXXXX-XXXX	2,956.07	2,588.86
		TOTAL	**2,956.07**	**2,588.86**
Note: Data is consolidated, and each transaction were verified against PalmTrace				

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)**
-	-	-	-	-

TOTAL	-	-

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	**Buyers Name**	**CPO Sold (MT)**	**PK Sold (MT)**
1	Buyer B	21,721.63	5,057.86
	TOTAL	**21,721.63**	**5,057.86**
Note: Removal has been made as verified with palm Trace.			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	**Buyers Name**	**PalmTrace Trading License Number**	**RSPO Credits of Certified CPO Sold**
1	Buyer C	TRXXXXXXX	6,000.00
		TOTAL	6,000.00

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year (N/A)			**Actual (N/A)**			**Forecast (N/A)**		
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)**
-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-
Note: 1 mt = 1 credit						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (-)							
Credits				-	-	-	-
Physical	-	-	-				
Previous License period (-)							
Credits				-	-	-	-
Physical	-	-	-				

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)
-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-
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 **27/05/2024 – 31/05/2024.** The audit programme is included as Section 2.3.

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

The Critical NC close out remote assessment was conducted on **01/08/2024**. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. RSPO P&C 2018 for Production of Sustainable Palm Oil was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	**Year 1 (Recertification 2)**	**Year 2 (ASA2_1)**	**Year 3 (ASA2_2)**	**Year 4 (ASA2_3)**	**Year 5 (ASA2_4)**
Sungai Dingin POM	✓	✓	✓	✓	✓
Sungai Dingin Estate		✓		✓	✓
Padang Buluh Estate	✓			✓	
Bukit Selarong Estate		✓		✓	✓
Bukit Hijau Estate	✓		✓		✓
Jentayu Estate			✓		✓
Somme Estate	✓		✓	✓	

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

Total Number of Mandays: 15 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Nor Halis Abu Zar (NHA)	Team Leader	**Education:** Bachelor of Science, Plantation Technology and Management, graduated from UiTM in 2012 and Diploma In Plantation and Industry Management from UiTM in 2009. **Work Experience:** He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS2530:2013 and RSPO Auditor for ENV and OSH and has accumulated more than 500 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia. **Training attended:** He has completed RSPO P&C Lead Auditor Course in Oct 2020, Refresher RSPO P&C Lead Auditor Course in May 2022, RSPO ISH Standard 2019 in

		December 2021, RSPO SCC 2020 in September 2022, QMS 9001:2015 Lead Auditor Course in April 2019, OSH 45001:2018 Lead Auditor Course in June 2021, IMS (ISO 9001:2015 & ISO 14001:2015) Lead Auditor Course, HCV & HCS Training in August 2022, MSPO 2530:2013 Lead Auditor Course in February 2019, MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021 & ISH Training by RSPO in August 2023 **Language proficiency:** Bahasa Malaysia and English. **Aspect covered in this audit:** ☒ Good Agriculture Practice ☐ Health and Safety ☒ Supply chain requirements ☐ Social ☒ Environmental ☒ Market Communication and claim requirements ☐ ISH context (ICS, internal audit, policy, business planning and trading system)
Valence Shem (VSH)	Team Member	**Education:** BTech (Hons) Bachelor's Degree in Industrial Technology, University of Science Malaysia **Work Experience:** 9 years working experience in oil palm plantation industry Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS, MSPO and SMETA **Training attended:** • ISO 14001 Lead Auditor Course • ISO 9001 Lead Auditor Course • Endorsed RSPO P&C Lead Auditor Course • Endorsed RSPO SCCS Lead Assessor Course • MSPO Awareness Training • ISO 45000 Lead Auditor Course • SMETA Auditor training • HCV-HCS training • RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course **Language proficiency:** English and Bahasa Malaysia **Aspect covered in this audit:** ☒ Good Agriculture Practice ☒ Health and Safety ☐ Supply chain requirements ☐ Social ☐ Environmental ☐ Market Communication and claim requirements ☐ ISH context (ICS, internal audit, policy, business planning and trading system)
Zulkifli Kamarol Zaman (ZKZ)	Team member	**Education:** He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008. **Work Experience:**

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

Accompanying Persons:

Name	Role
-	-

2.3 Assessment Plan

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

Date	Time	Subjects	NHA	VSH	ZKZ
Sunday 26/05/2024	-	Audit Team Travel to Hotel	√	√	√
Monday 27/05/2024 Jentayu Estate	0830 - 0900	Opening Meeting: - Opening Presentation by Audit Team Leader. - Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation).	√	√	√

Date	Time	Subjects	NHA	VSH	ZKZ
	0900 - 1200	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. Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√
	1230 - 1330	Lunch Break	√	√	√
	1330 – 1630	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√
Tuesday 28/05/2024 Sungai Dingin POM	0830 - 1230	Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, Lab, weighbridge and palm product storage area, etc. Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc) Supply chain requirements for POM • SCCS Module • Internal Audit • Outsourcing activities • Purchasing and Goods In • Sales and Goods Out - Outsourcing Activities • Record keeping - Extraction Rate • Processing • Registration of transaction – Claims • Rules on market communication and claim	√	√	√
	1230-1330	Lunch Break	√	√	√
	1330 – 1630	Document review P1 – P7: Document Review P1 – P7: SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation.	√	√	√

Date	Time	Subjects	NHA	VSH	ZKZ
	1630 - 1700	Interim Closing Briefing	√	√	√
Wednesday 29/05/2024 Bukit Hijau Estate	0830 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc. Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√
	1230-1330	Lunch Break	√	√	√
	1330 – 1630	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√
	1630 - 1700	Interim Closing Briefing	√	√	√
Thursday 30/05/2024 Sungai Dingin Estate	0830 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc. • Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√
	1230 - 1330	Lunch Break	√	√	√
	1330 - 1600	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.)	√	√	√
	1600 - 1700	Interim Closing Briefing	√	√	√

Date	Time	Subjects	NHA	VSH	ZKZ
Friday 31/05/2024 Bukit Selarong Estate	0830 – 1130	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. • Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√
	1230 - 1330	Lunch Break	√	√	√
	1330 - 1400	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.)	√	√	√
	1400 - 1500	Audit team discussion & Closing Meeting	√	√	√

Major NC Close Out - Remote

Date	Time	Subjects	NHA
Thursday 01/08/2024	-	Auditor Travel to Site	√
	0900 - 1200	Soft Opening Meeting: • Verification on previous Major NC: • 2499932-202405-M1 • 2499932-202405-M2 • Site observation, workers interview (individual and group session) if necessary – Video Call • Document review – implemented evidence – Email and Microsoft Teams	√
	1200 - 1300	Closing Meeting	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan table. On 16/01/2020, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) under its subsidiary Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation – Liberia) to Mano Palm Oil Industries Ltd (MPOI): http://www.simedarbyplantation.com/media/press-releases/sime-darby-plantation-completes-divestment-of-its-liberia-operations	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	Generally, all estates and mills excepted stated below or in the TBP are certified with RSPO. Some units with exemption cases such as poor financial or sold as property development has been taken out from the certification unit. In Malaysia, Pekaka Mill is being mothballed and all the supply bases certified to it (Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate) has been transferred to SOU Lavang while for Bintang Oil Mill, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As of Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold and on 01/10/2018, the mill has completed the selling off transaction. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold and currently SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) have no control in the management. Refer TBP approval dated 13/07/2023.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	There are no new acquisitions. There is new propose on 2024 for Land legalization still in progress as per approval by RSPO on 13 July 2023 for Estates below: 1. Ladang Panjang Estate-1,796.19 ha 2. Rantau Panjang Estate, Napal Estate / Karang Ringin Estate- 1,843.73 ha. 3. Mangun Jaya Estate- 1,398.55 ha 4. Sungai Jernih Estate- 851.57 ha 5. Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL)- 4,071.76ha 6. Karya Palma Estate (PT SNP)-476.70 Ha 7. West and East Estate- 1,452.93 ha	Complied

Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Although there is deviation has been identified at those Indonesia management units but it has been justified and approved by RSPO Secretariat on 13/07/2023 that these units are still awaiting to receive land titles.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Indonesia - PT Swadaya Andika: Mill closed down and all the supply bases was transferred to Rantau Mill - PT Laguna Mandiri. The Selabak Est, Randi Est, Sangkoh Est, Lanting Est is currently under PT Laguna Mandiri - Rantau Factory certification. PT Mitral Austral Sejahtera: The properties were sold and currently SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) have no control in the management. The property was disposed on 25/06/2019 and an official letter on disposal of PT MAS was sent to RSPO Secretariat on 27/06/2019. Malaysia - Pekaka Mill is being mothballed in year 2018 and all the certified supply base Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate has been transferred to SOU Lavang. Bintang Oil Mill: SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As at Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold. As at 01/10/2018, the mill has completed the selling off transaction. Papua New Guinea - Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd: The Remediation and Compensation Process is at the submission of Compensation Plan. RSPO Main Assessment is planned on 10-14 March as public Notification letter: www.rspo.org/certification/public-announcement For Liberia operations: As at 16/01/2020, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) under its unit Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation Liberia) to Mano Palm Oil Industries Ltd (MPOI): www.simedarbyplantation.com/media/pressreleases/sime-darby-plantation-completesdivestment-of-its-liberia-operations. ACOP 2020 has been cross-referenced as below: www.rspo.org/members/29	Complied
Have there been any isolated lapses in implementation of the plan? If yes a **Minor** non-compliance shall be raised	Although there are lapses has been identified at those Indonesia management units, but it has been justified and	Complied

	approved by the RSPO Secretariat on 13/07/2023 that these units are still awaiting to receive land titles.	
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a **Major** non-compliance shall be raised	No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Based on the time-bound plan, it was not identified that those uncertified units are due to RaCP. Mainly are due to awaiting to receive land titles at the Indonesia management units. Refer TBP approval dated 13/07/2023.	Complied
Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.	New plantings within SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) that have completed NPP notification. 1. NBPOL (Poliamba Limited) 23/05/2020 – no comments https://rspo.org/public-consultation/sime-darby-plantation-berhad-nbpol-poliamba-limited/ 2. NBPOL (Guadalcanal Plain Palm Oil Ltd) 06/04/2018 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-a-subsidiary-of-sime-darby-plantation-bhd-guadalcanal-plain-palm-oil-ltd/ 3. NBPOL (Ragu Agri Industries Limited) 29/01/2018 – no comments https://rspo.org/public-consultation/nbpol-ramu-agri-industries-ltd/ 4. NBPOL (Ragu Agri Industries Limited) 02/09/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-ramu-agri-industries-limited/ 5. NBPOL (Higaturu Oil Palms) 21/06/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-higaturu-oil-palms/ 6. NBPOL (Poliamba Limited – Lamawan) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamawan-png/	Complied

	7. NBPOL (Poliamba Limited – Lamendauen) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamendauen-png/ 8. NBPOL (Roka Mini estate) 04/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-roka-mini-estate/ 9. NBPOL (J estate) 01/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-j-estate/ 10. NBPOL (Higaturu Oil Palm) 14/12/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-limited-higaturu-oil-palm/ 11. NBPOL (Ramu Agri Industries Ltd) 06/03/2012 - no comments captured in RSPO website: https://rspo.org/public-consultation/rail-new-planting-assessment-call-for-comments/ 12. Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment/ 13. Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-1/ 14. Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-2/ Management units for 12 – 14 above were disposed	
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	No land conflicts. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as both sites was disposed. The RaCP tracker was checked. There are 21 Management units that have potential liabilities. There are some discrepancies between RaCP tracker and actual scenario	Complied

	due possibility of assets disposal. As per the data audited, there are 19 management units for the Indonesia Operations that requires LUCA. All LUCAs were submitted but the review was delayed due to change of RSPO reviewer. As of August 2023, 16 out of 19 management units in Indonesia operations completed LUCA review with 1 Concept note (covering all 19 affected manage units) has been endorsed by RSPO. As per Internal Audit conducted in 27 – 28/06/2022, 01 – 06/08/2022 and 23/10/2022, all issues of are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C. It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about land conflict has been lodge by stakeholders as at the day of audit.	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) have published Grievance mechanism that is applied to all management units. Disputes related to labor, stakeholders and communities are to be dealt using this mechanism. As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, no labour dispute issues reported. It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about labour dispute has been lodge by stakeholders as at the day of audit. SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) have published Grievance mechanism that is applied to all management units. Disputes related to labour, stakeholders and communities are to be dealt using this mechanism	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Sime Darby Plantation maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to delivery their business complying to the laws and regulations of the country. Under RSPO DSF, the latest registered complaint for SD was in 2017. No latest complaint case reported in DSF.	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Yes. The sustainability unit has conducted internal audits the uncertified units and updated in the compliance status of uncertified management unit. There is no replacement of primary forest or HCV area and no new planting after January 1st 2010. The issue is mainly waiting for Land Titles. The last audit was conducted in July 2022. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the	Complied

	positive assurance. HCV Assessment has been conducted for all SD GUTHRIE BERHAD (PREVIOUSLY KNOWN AS SIME DARBY PLANTATION BERHAD) operations since 2010, there has been no clearance of HCV areas after the HCV Assessment has been conducted and verified during the annual RSPO External and Internal Audit reports. The liability happened as there were no HCV Assessment done at the time of planting for the cases which were entered into the RACP process.	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Respective sites maintained stakeholder engagements as part of the estates/mills operations. Especially in Indonesia, socialization of company	Complied

3.2 Progress of scheme smallholders and/or outgrowers

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

Approved Time Bound Plan

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

Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	N/A	11-Oct-11					
	Indonesia	Teluk Bakau Estate	4,025.07	Certified	N/A	11-Oct-11					
	Indonesia	Nusa Lestari Estate	3,456.74	Certified	N/A	11-Oct-11					
	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	N/A	11-Oct-11					
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	N/A	1-Apr-14					
	Indonesia	Mandah Estate	5,053.18	Certified	N/A	1-Apr-14					
	Indonesia	Rotan Semelur Estate	7,313.00	Certified	N/A	1-Apr-14					
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.51	Certified	N/A	11-Sep-12					
	Indonesia	Sungai Pinang Estate	3,374.42	Certified	N/A	11-Sep-12					
	Indonesia	Bukit Pinang Estate	3,138.58	Certified	N/A	11-Sep-12					
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	N/A	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,202.04	Certified	N/A	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2023	NA		Yes	2024	Land legalization process for 1,796.19 ha is still in progress.	13-Jul-23
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	N/A	16-Mar-12					
	Indonesia	Bumi Ayu Estate	2,960.98	Certified	N/A	16-Mar-12					
	Indonesia	Rantau Panjang Estate	2,679.74	Certified	N/A	16-Mar-12					
	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2023	NA		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.	13-Jul-23
	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	N/A	16-Mar-12					

	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.	13-Jul-23
	Indonesia	Mangun Jaya Estate	139.45	Certified	N/A	16-Mar-12					
	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1398.55 ha is still in process.	13-Jul-23
	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2023	N/A		Yes	2024	Land legalization process of 851.57 ha is still in process.	13-Jul-23
Angsana	Indonesia	Angsana Mill	15,151.19	Certified	N/A	6-Jul-11					
	Indonesia	Angsana Estate	3,250.06	Certified	N/A	6-Jul-11					
	Indonesia	Gunung Sari Estate	2,826.94	Certified	N/A	6-Jul-11					
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	N/A	3-Jul-13					
	Indonesia	Mustika Estate	3,648.74	Certified	N/A	3-Jul-13					
	Indonesia	Pantai Bonati Estate	2,534.00	Certified	N/A	6-Jul-11					
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	N/A	5-Jul-11					
	Indonesia	Gunung Aru Estate	2,684.41	Certified	N/A	5-Jul-11					
	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	N/A	5-Jul-11					
	Indonesia	Laut Timur Estate	3,207.28	Certified	N/A	5-Jul-11					

	Indonesia	Pantai Timur Estate	3,337.49	Certified	N/A	5-Jul-11					

Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	N/A	10-Jul-12					
	Indonesia	Ungkaya Estate	4,145.00	Certified	N/A	10-Jul-12					
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	N/A	30-Dec-11					
	Indonesia	Rantau Estate	4,638.00	Certified	N/A	30-Dec-11					
	Indonesia	Matalok Estate	3,082.00	Certified	N/A	30-Dec-11					
	Indonesia	Selabak Estate (PT SAA)	3,757.67	Certified	N/A	16-Mar-12					
	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	N/A	16-Mar-12					
	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	N/A	16-Mar-12					
	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	N/A	16-Mar-12					
Betung	Indonesia	Betung Mill	7,579.57	Certified	N/A	1-Apr-14					
	Indonesia	Betung Estate	4,266.00	Certified	N/A	1-Apr-14					
	Indonesia	Sekayu Estate	3,313.57	Certified	N/A	1-Apr-14					
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	N/A	16-Mar-12					
	Indonesia	Bebunga Estate	3,958.43	Certified	N/A	16-Mar-12					
	Indonesia	Bakau Estate	5,342.14	Certified	N/A	16-Mar-12					
	Indonesia	Sungai Cengal Estate	4,974.20	Certified	N/A	16-Mar-12					
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	N/A	16-Mar-12					
	Indonesia	Pondok Labu Estate	3,569.53	Certified	N/A	16-Mar-12					
	Indonesia	Binturung Estate	4,072.01	Certified	N/A	16-Mar-12					
	Indonesia	Rampa Estate	3,656.20	Certified	N/A	16-Mar-12					
	Indonesia	Sesulung Estate	4,578.46	Certified	N/A	16-Mar-12					
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	N/A	23-Nov-10					
	Indonesia	Sekunyir Estate	3,555.19	Certified	N/A	23-Nov-10					
	Indonesia	Seruyan Estate	4,179.40	Certified	N/A	23-Nov-10					
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	N/A	5-Jul-11					
	Indonesia	Sukamandang Estate	3,936.56	Certified	N/A	5-Jul-11					
	Indonesia	Sapiri Estate	3,530.90	Certified	N/A	5-Jul-11					

	Indonesia	Baras Danum Estate	3,664.60	Certified	N/A	5-Jul-11					
	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	N/A	5-Jul-11					

Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	N/A	5-Jul-11					
	Indonesia	Pemantang Estate	3,857.91	Certified	N/A	5-Jul-11					
	Indonesia	Kawan Batu Estate	4,400.00	Certified	N/A	5-Jul-11					
	Indonesia	Hatantiring Estate	3,811.00	Certified	N/A	5-Jul-11					
	Indonesia	Batang Garing Estate	4,532.75	Certified	N/A	5-Jul-11					
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	N/A	3-Jul-14					
	Indonesia	Lembiru Estate	4,929.49	Certified	N/A	3-Jul-14					
	Indonesia	Awatan Estate	3,476.79	Certified	N/A	3-Jul-14					
	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	N/A	3-Jul-19					
	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2023	N/A		Yes	2024	Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process	13-Jul-23
	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2023	N/A		Yes	2024	Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process	13-Jul-23
	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2023	N/A		Yes	2024	Land legalization process for 476.70 ha is still in process.	13-Jul-23
Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	N/A	18-Oct-10					
	Indonesia	West Estate	4,562.34	Certified	N/A	18-Oct-10					

	Indonesia	West Estate	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate) is still in process.	13-Jul-23
	Indonesia	East Estate	2,665.48	Certified	N/A	18-Oct-10					
	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate) is still in process.	13-Jul-23
Sungai Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	N/A	12-Aug-10					
	Malaysia	Anak Kulim Estate	1,523.35	Certified	N/A	12-Aug-10					
	Malaysia	Sungai Dingin Estate	4,244.03	Certified	N/A	12-Aug-10					
	Malaysia	Somme Estate	941.56	Certified	N/A	12-Aug-10					
	Malaysia	Bukit Selarong Estate	3,896.17	Certified	N/A	12-Aug-10					
	Malaysia	Padang Buluh Estate	4,008.47	Certified	N/A	12-Aug-10					
	Malaysia	Bukit Hijau Estate	2,725.00	Certified	N/A	12-Aug-10					
	Malaysia	Jentayu Estate	2,178.59	Certified	N/A	12-Aug-10					
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	N/A	5-Oct-11					
	Malaysia	Chersonese Estate	3,293.72	Certified	N/A	5-Oct-11					
	Malaysia	Kalumpong Estate	2,716.80	Certified	N/A	5-Oct-11					
	Malaysia	Tali Ayer Estate	3,756.10	Certified	N/A	5-Oct-11					
	Malaysia	Holyrood Estate	1,332.74	Certified	N/A	5-Oct-11					
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	N/A	18-Jun-11					
	Malaysia	Kamuning Estate	3,888.43	Certified	N/A	18-Jun-11					
	Malaysia	Elphil Estate	1,865.43	Certified	N/A	18-Jun-11					

	Malaysia	Kinta Kellas Estate	1,060.74	Certified	N/A	18-Jun-11					
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	N/A	5-Oct-11					
	Malaysia	Flemington Estate	1,906.84	Certified	N/A	5-Oct-11					
	Malaysia	Bagan Datoh Estate	3,781.86	Certified	N/A	5-Oct-11					
	Malaysia	Sabak Bernam Estate	2,511.79	Certified	N/A	5-Oct-11					
	Malaysia	Sg. Samak Estate	3,025.74	Certified	N/A	5-Oct-11					
Seri Intan/ Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	N/A	3-Mar-11					
	Malaysia	Selaba Oil Mill	1,549.75	Certified	N/A	3-Mar-11					
	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	N/A	3-Mar-11					
	Malaysia	Sabrang Estate	3,945.23	Certified	N/A	3-Mar-11					
	Malaysia	Sogomana Estate	2,214.08	Certified	N/A	3-Mar-11					

	Malaysia	Sg. Wangi Estate	2,226.66	Certified	N/A	3-Mar-11					
	Malaysia	Bikam Estate	2,075.16	Certified	N/A	3-Mar-11					
	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	N/A	3-Mar-11					
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	N/A	3-Mar-11					
	Malaysia	Tennamaram Estate	1,981.60	Certified	N/A	3-Mar-11					
	Malaysia	Sungai Buluh Estate	5,152.22	Certified	N/A	3-Mar-11					
	Malaysia	Bukit Talang Estate	3,572.44	Certified	N/A	3-Mar-11					
Bukit Kerayong	Malaysia	Bukit Kerayong Oil Mill	6,346.90	Certified	N/A	15-Apr-11					
	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	N/A	15-Apr-11					
	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	N/A	15-Apr-11					
East	Malaysia	East Oil Mill	10,902.94	Certified	N/A	19-May-10					
	Malaysia	East Estate	5,634.45	Certified	N/A	19-May-10					
	Malaysia	Sepang Estate	2,092.28	Certified	N/A	19-May-10					
	Malaysia	Dusun Durian Estate	3,176.21	Certified	N/A	19-May-10					
West	Malaysia	West Oil Mill	5,912.69	Certified	N/A	19-May-10					
	Malaysia	West Estate	5,912.69	Certified	N/A	19-May-10					

Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	N/A	7-Jul-11					
	Malaysia	Bukit Puteri Estate	3,875.80	Certified	N/A	7-Jul-11					
Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	N/A	7-Jul-11					
	Malaysia	Kerdau Estate	5,683.04	Certified	N/A	7-Jul-11					
	Malaysia	Mentakab Estate	3,266.49	Certified	N/A	7-Jul-11					
	Malaysia	Chenor Estate	2,834.98	Certified	N/A	7-Jul-11					
	Malaysia	Sg Mai Estate	1,996.99	Certified	N/A	7-Jul-11					
Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	N/A	7-Jul-11					
	Malaysia	Jabor Estate	2,332.92	Certified	N/A	7-Jul-11					
Labu	Malaysia	Labu Oil Mill	4,529.72	Certified	N/A	30-Dec-11					
	Malaysia	Labu Estate	4,529.72	Certified	N/A	30-Dec-11					
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	N/A	19-May-10					
	Malaysia	Tanah Merah Estate	4,341.73	Certified	N/A	19-May-10					
	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	N/A	19-May-10					
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	N/A	18-Feb-14					
	Malaysia	Sua Betong Estate	2,870.75	Certified	N/A	18-Feb-14					

	Malaysia	Sengkang Estate	2,831.51	Certified	N/A	18-Feb-14					
	Malaysia	Bradwall Estate	3,828.34	Certified	N/A	18-Feb-14					
	Malaysia	PD Lukut Estate	1,523.79	Certified	N/A	18-Feb-14					
	Malaysia	Tampin Linggi Estate	2,106.71	Certified	N/A	18-Feb-14					
	Malaysia	Sg. Bahru Estate	1,427.31	Certified	N/A	18-Feb-14					
	Malaysia	Salak Estate	3,868.86	Certified	N/A	18-Feb-14					
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	N/A	7-Jul-11					
	Malaysia	Muar River Estate	1,584.62	Certified	N/A	7-Jul-11					
	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	N/A	7-Jul-11					
	Malaysia	Kok Foh Estate	2,275.84	Certified	N/A	7-Jul-11					
	Malaysia	Bukit Pilah Estate	3,667.31	Certified	N/A	7-Jul-11					
	Malaysia	St. Helier Estate	1,992.65	Certified	N/A	7-Jul-11					

	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	N/A	7-Jul-11					
	Malaysia	Pertang Estate	1,052.49	Certified	N/A	7-Jul-11					
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	N/A	20-May-10					
	Malaysia	Kempas Estate	4,505.45	Certified	N/A	20-May-10					

	Malaysia	Tangkah Estate	2,537.78	Certified	N/A	20-May-10					
	Malaysia	Kemuning Estate	2,671.05	Certified	N/A	20-May-10					
	Malaysia	Serkam Estate	2,114.23	Certified	N/A	20-May-10					
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	N/A	5-Oct-11					
	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	N/A	5-Oct-11					
	Malaysia	Bukit Asahan Estate	3,072.18	Certified	N/A	5-Oct-11					
	Malaysia	Welch Estate	1,447.82	Certified	N/A	5-Oct-11					
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	N/A	28-Jan-14					
	Malaysia	Pagoh Estate	2,325.93	Certified	N/A	28-Jan-14					
	Malaysia	Lanadron Estate	1,964.44	Certified	N/A	28-Jan-14					
	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	N/A	28-Jan-14					
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	N/A	18-Nov-10					
	Malaysia	Chaah Estate	2,795.36	Certified	N/A	18-Nov-10					
	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	N/A	18-Nov-10					
	Malaysia	North Labis Estate	3,532.91	Certified	N/A	18-Nov-10					

Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	N/A	19-May-10					
	Malaysia	Gunung Mas Estate	3,466.17	Certified	N/A	19-May-10					
	Malaysia	Kempas Klebang Estate	2,473.06	Certified	N/A	19-May-10					
	Malaysia	Bukit Paloh Estate	3,390.90	Certified	N/A	19-May-10					
	Malaysia	Yong Peng Estate	2,975.41	Certified	N/A	19-May-10					
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	N/A	5-Oct-11					

	Malaysia	Bukit Benut Estate	2,799.78	Certified	N/A	5-Oct-11					
	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	N/A	5-Oct-11					
	Malaysia	CEP Nyior Estate	1,955.19	Certified	N/A	5-Oct-11					
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	N/A	11-Apr-11					
	Malaysia	Ulu Remis Estate	2,598.25	Certified	N/A	11-Apr-11					
	Malaysia	Cenas Estate	1,974.06	Certified	N/A	11-Apr-11					
	Malaysia	Bukit Badak Estate	3,234.25	Certified	N/A	11-Apr-11					
	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	N/A	11-Apr-11					
	Malaysia	Pekan Estate	3,258.70	Certified	N/A	11-Apr-11					
	Malaysia	Sembrong Estate	1,778.88	Certified	N/A	11-Apr-11					
Hadapan	Malaysia	Hadapan Palm Oil Mill	11,371.82	Certified	N/A	29-Mar-11					
	Malaysia	Sri Pulai Estate	2,049.87	Certified	N/A	29-Mar-11					
	Malaysia	Kulai Estate	3,023.42	Certified	N/A	29-Mar-11					
	Malaysia	Layang Estate	3,258.90	Certified	N/A	29-Mar-11					
	Malaysia	CEP Renggam Estate	3,039.63	Certified	N/A	29-Mar-11					
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	N/A	1-Oct-08					
	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	N/A	1-Oct-08					
	Malaysia	Tunku Estate	3,199.05	Certified	N/A	1-Oct-08					
	Malaysia	Tigowis Estate	2,074.02	Certified	N/A	1-Oct-08					
	Malaysia	Sentosa Estate	3,545.54	Certified	N/A	1-Oct-08					
	Malaysia	Segaliud Estate	4,820.13	Certified	N/A	1-Oct-08					
Melalap	Malaysia	Melalap Oil Mill	5,246.18	Certified	N/A	21-Jan-11					
	Malaysia	Melalap Estate	2,096.73	Certified	N/A	21-Jan-11					
	Malaysia	Sapong Estate	3,149.45	Certified	N/A	21-Jan-11					
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	N/A	16-Jan-09					
	Malaysia	Binuang Estate	3,271.08	Certified	N/A	16-Jan-09					
	Malaysia	Sungang Estate	3,407.98	Certified	N/A	16-Jan-09					

	Malaysia	Tingkayu Estate	1,881.08	Certified	N/A	16-Jan-09					
	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	N/A	16-Jan-09					
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	N/A	16-Jan-09					
	Malaysia	Giram Estate	4,166.98	Certified	N/A	16-Jan-09					
	Malaysia	Mostyn Estate	4,178.04	Certified	N/A	16-Jan-09					
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	N/A	16-Jan-09					
	Malaysia	Merotai Estate	3,052.66	Certified	N/A	16-Jan-09					
	Malaysia	Imam Estate	3,773.56	Certified	N/A	16-Jan-09					
	Malaysia	Tiger Estate	2,497.86	Certified	N/A	16-Jan-09					
	Malaysia	Table Estate	2,221.63	Certified	N/A	16-Jan-09					
Layang	Malaysia	Lavang Oil Mill	24,836.54	Certified	N/A	30-Dec-11					
	Malaysia	Lavang Estate	4,363.83	Certified	N/A	30-Dec-11					
	Malaysia	Rasan Estate	3,454.00	Certified	N/A	30-Dec-11					
	Malaysia	Belian Estate	2,847.00	Certified	N/A	30-Dec-11					
	Malaysia	Kelida Estate	2,460.00	Certified	N/A	30-Dec-11					
	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	N/A	30-Dec-11					
	Malaysia	Pekaka Estate	2,626.14	Certified	N/A	30-Dec-11					
	Malaysia	Ruai Estate	2,460.96	Certified	N/A	30-Dec-11					
	Malaysia	Dulang Estate	2,548.00	Certified	N/A	30-Dec-11					
	Malaysia	Charquest Estate	1,448.71	Certified	N/A	30-Dec-11					
	Malaysia	Paroh Estate	2,627.90	Certified	N/A	30-Dec-11					
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	N/A	30-Dec-11					
	Malaysia	Rajawali Estate	6,087.27	Certified	N/A	30-Dec-11					
	Malaysia	Samudera Estate	3,308.60	Certified	N/A	30-Dec-11					
	Malaysia	Semarak Estate	2,248.68	Certified	N/A	30-Dec-11					
	Malaysia	Bayu Estate	2,459.90	Certified	N/A	30-Dec-11					
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	N/A	30-Dec-11					
	Malaysia	Derawan Estate	2,490.79	Certified	N/A	30-Dec-11					
	Malaysia	Sahua Estate	2,644.00	Certified	N/A	30-Dec-11					

	Malaysia	Takau Estate	2,107.00	Certified	N/A	30-Dec-11					
	Malaysia	Damai Estate	2,287.04	Certified	N/A	30-Dec-11					
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Islands	Tetere Oil Mill	9,025.69	Certified	N/A	18-Mar-11					
	Solomon Islands	Tetere Estate	2,947.79	Certified	N/A	18-Mar-11					
	Solomon Islands	Ngalimbiu Estate	2,498.65	Certified	N/A	18-Mar-11					
	Solomon Islands	Mbalisuna Estate	2,868.47	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – West Zone (83)	245.50	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – Central Zone (53)	181.71	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – MBA East Zone (59)	180.80	Certified	N/A	18-Mar-11					
	Solomon Islands	Smallholders – MBE East Zone (37)	102.77	Certified	N/A	18-Mar-11					
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16,508.59	Certified	N/A	15-Feb-13					
	Papua New Guinea	Giligili Estate	1,095.47	Certified	N/A	15-Feb-13					
	Papua New Guinea	Hagita Estate	2,450.02	Certified	N/A	15-Feb-13					
	Papua New Guinea	Waigani Estate	2,341.13	Certified	N/A	15-Feb-13					
	Papua New Guinea	Sagarai Estate	2,864.55	Certified	N/A	15-Feb-13					
	Papua New Guinea	Padipadi Estate	4,517.67	Certified	N/A	15-Feb-13					
	Papua New Guinea	Mariawatte Estate	1,680.14	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	N/A	15-Feb-13					
	Papua New Guinea	Smallholders - West Sagarai Estate (212)	345.96	Certified	N/A	15-Feb-13					
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10,720.53	Certified	N/A	19-Mar-12					
	Papua New Guinea	Kara Estate	1,032.10	Certified	N/A	19-Mar-12					
	Papua New Guinea	Nalik Estate	2,666.75	Certified	N/A	19-Mar-12					
	Papua New Guinea	West Coast Estate	627.60	Certified	N/A	19-Mar-12					
	Papua New Guinea	Noatsi Estate	2,064.10	Certified	N/A	19-Mar-12					
	Papua New Guinea	Madak Estate	1,517.11	Certified	N/A	19-Mar-12					

	Papua New Guinea	Smallholders -North Division (615)	1,022.12	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders- South Division (866)	1,257.21	Certified	N/A	19-Mar-12					
	Papua New Guinea	Smallholders -West Division (309)	533.54	Certified	N/A	19-Mar-12					
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14,606.08	Certified	N/A	5-Aug-10					
	Papua New Guinea	Gusap East (Gusap) Estate	2,856.45	Certified	N/A	5-Aug-10					
	Papua New Guinea	Gusap West (Paddox) Estate	3,019.09	Certified	N/A	5-Aug-10					
	Papua New Guinea	Surinam Estate	2,154.14	Certified	N/A	5-Aug-10					
	Papua New Guinea	Dumpu Estate	2,254.36	Certified	N/A	5-Aug-10					
	Papua New Guinea	Ngaru Estate	854.33	Certified	N/A	5-Aug-10					
	Papua New Guinea	J Estate (Jephcott) Estate	2,824.01	Certified	N/A	5-Aug-10					
	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	N/A	5-Aug-10					
	Papua New Guinea	Smallholders - Morobe VOPs (253)	283.70	Certified	N/A	5-Aug-10					
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	N/A	1-Feb-13					
	Papua New Guinea	Mamba Oil Mill		Certified	N/A	1-Feb-13					
	Papua New Guinea	Embi Estate	1,737.78	Certified	N/A	1-Feb-13					
	Papua New Guinea	Ambogo Estate	2,040.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sangara Estate	1,780.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sumbiripa Estate	2,545.00	Certified	N/A	1-Feb-13					
	Papua New Guinea	Mamba Estate	4,013.10	Certified	N/A	1-Feb-13					
	Papua New Guinea	Sambogo Estate	2,637.85	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Sorovi Division (2019)	3,940.21	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Saiho Division (842)	1,493.06	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1,474.23	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2,940.15	Certified	N/A	1-Feb-13					
	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1,063.66	Certified	N/A	1-Feb-13					
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Kumbango Oil Mill		Certified	N/A	10-Sep-08					

	Papua New Guinea	Kapiura Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Numundo Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Waraston Mill		Certified	N/A	10-Sep-08					
	Papua New Guinea	Bebere Estate	2,226.71	Certified	N/A	10-Sep-08					
	Papua New Guinea	Kumbango Estate	2,610.80	Certified	N/A	10-Sep-08					
	Papua New Guinea	Togulo Estate	1,509.20	Certified	N/A	10-Sep-08					
	Papua New Guinea	Dami Estate	1,507.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Waisisi Estate	1,090.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Kautu Estate	4,280.60	Certified	N/A	10-Sep-08					
	Papua New Guinea	Karausu Estate	2,387.64	Certified	N/A	10-Sep-08					
	Papua New Guinea	Moroa Estate	848.16	Certified	N/A	10-Sep-08					
	Papua New Guinea	Bilomi Estate	2,011.70	Certified	N/A	10-Sep-08					

	Papua New Guinea	Loata Estate	562.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Haella Estate	4,220.30	Certified	N/A	10-Sep-08					
	Papua New Guinea	Garu Estate	3,709.60	Certified	N/A	10-Sep-08					
	Papua New Guinea	Daliavu Estate	2,484.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Sapuri Estate	2,180.90	Certified	N/A	10-Sep-08					
	Papua New Guinea	Malilimi Estate	3,837.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Rigula Estate	3,720.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Nomundo Estate	2,645.17	Certified	N/A	10-Sep-08					
	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1,103.77	Certified	N/A	10-Sep-08					
	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1,992.59	Certified	N/A	10-Sep-08					
	Papua New Guinea	Lolokoru Estate	2,453.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Ove Estate	3,541.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Tamare Estate	1,362.70	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders LSS Mosa (1822)	5,008.53	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP East (1817)	5,324.37	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP Central (1964)	5,756.57	Certified	N/A	10-Sep-08					

	Papua New Guinea	Smallholders VOP West (1279)	2,804.10	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	N/A	10-Sep-08					
	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	700.37	Certified	N/A	10-Sep-08					
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5,399.40	Certified	N/A	27-Mar-20				There is total area for NPP: 710.30 ha which is currently excluded from the certification scope of MFCL until the NPP is approved.	
	Papua New Guinea	Munum Estate	1,734.57	Certified	N/A	27-Mar-20					
	Papua New Guinea	Maralumi Estate	2,427.15	Certified	N/A	27-Mar-20					
	Papua New Guinea	Erap Estate	1,237.68	Certified	N/A	27-Mar-20					

3.3 Details of Nonconformities

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

During this Assessment there were *Two* (2) Critical; *Three* (3) Minor nonconformities and *One of OFI* Opportunity For Improvement raised. The Strategic Operating Unit (SOU 1) – Sungai Dingin Palm Oil Mill *& Supply Bases* 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 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 #	2499932-202405-M1	**Issued Date**	31/05/2024
Due Date	30/08/2024	**Closure Date**	01/08/2024
Indicator & Category (Critical / Minor)	2.1.1 Critical Major		
Statement of Nonconformity:	The compliance with legal requirements was not adequately demonstrated.		
Requirement Reference:	The Unit of Certification complies with legal requirements		
Objective Evidence:	The following containers were used to contain chemicals without any proper re-labelling in accordance with OSHA, USECHH Regulation, 2000, Reg. 21: 1) Modified Mineral water bottle containing grease at Sungai Dingin Oil Mill effluent treatment plant's pumphouse. 2) 20 lt jerrycan containing pesticide at Bukit Hijau Estate, Patani Para Division's pesticides store.		
Corrections:	KKS Sg Dingin For any greasing activity: Workshop personnel to transfer grease from 18L container to: 1. Grease gun with standard label OR 2. Smaller grease container (400g) obtained from supplier. **Grease gun/container used during issuance of Permit To Work to be verified to ensure compliance.* For special greasing application activity (high temperature) - To use grease bottle type (5L) which directly can be equipped with grease gun. Bk Hijau Estate. 1. To return the jerrycan to the premix area and label the hazardous sign on the jerrycan. 2. To brief the relevant PIC working at the area that the jerrycans are meant for premix purposes only and confined to the premix area.		
Root Cause Analysis:	KKS Sg Dingin 1) Foreman was not aware that grease cannot be transferred without proper container by worker 2) This issue was also not detected through WPI as it is not a routine activity to use grease for repair works Bk Hijau Estate Investigation by the OU found that the 20l jerrycan was meant for pre-mix area and for pre-mix purposes and was missed for relabeling as this was for an ad hoc		

	purpose, and misunderstanding of the mandore who accidentally kept in the store instead at the premix area next to the store. He misunderstood the instructions and he is not aware of the requirements as the training was not extended to mandore
Corrective Actions:	KKS Sg Dingin 1. Management will provide appropriate chemical container to store grease/mineral oil to the workshop workers during issuance 2. A set of chemical handling refresher training will be conducted to ensure worker will only used container with proper labelling as per class and USECHH regulation along with together with visual display 3. To conduct refresher training to workshop personnel and all workers the requirements on CLASS Regulation 2013. 4. Management will include inside Workplace Inspection at the area and comply with CLASS Regulation 2013 and to conduct thorough checks for any prohibited containers used to store chemicals Bk Hijau Estate To enhance the chemical handling training especially for Mandore and Staff in charge particularly handling relabeling container for estate activity, and where all secondary containers used to store chemicals are relabeled according to the USECHH requirements.
Assessment Conclusion:	Major NC Close Out Sg Dingin POM 1. Sighted evidence of instruction of issuance of container. Refer KKS Sg Dingin section A and Section B Instruction. 2. Training on chemical handling has been done on 17/07/2024 given by Sr Assistant Mill Engineer. Sighted evidence of training material, attendance and photos. 3. Training evaluation has been documented dated 18/07/2024. 4. Refresher training has been given during Monday Briefing dated 22/07/2024. 5. Workplace inspection related Class Regulation 2013 has been developed and inspection has been done on 06/06/2024. 6. Labelling of secondary container as per USECHH Requirement has been conducted. Refer photo evidence. 7. Interview has been done to the Management team and person in charge found the correction and corrective action has been taken. Bukit Hijau Estate. 1. Chemical Handling Training related USECCH Regulation has been conducted on 17/07/2024. Sighted evidence of training material, attendance and photos. 2. Training evaluation has been prepared dated 19/07/2024. 3. Interview has been done to the Management team and person in charge found the correction and corrective action has been taken. Based on the above evidence, the major non-Conformity is closed effectively on 01/08/2024. Continuous implementation will be further verified in the next assessment.

Non-conformity			
NCR Ref #	2499932-202405-M2	**Issued Date**	31/05/2024
Due Date	30/08/2024	**Closure Date**	01/08/2024
Indicator & Category (Critical / Minor)	3.8.16 Critical Major		
Statement of Nonconformity:	Removal for PK sold as conventional was not conducted.		
Requirement Reference:	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.		
Objective Evidence:	Based on verification of Mass Balance Record 2023/2024 and CPO Delivery Record sighted availability RSPO Certified CPO sold as conventional= 9,562.58 MT and RSPO Certified PK sold as conventional= 1,667.25 MT in the period Apr 2023 – July 2023 (Previous License Periods). Verification with RSPO IT Platform (Palm Trace), removal has been made for CPO however, there is no evidence of removal has been made for the PK.		
Corrections:	SDM has highlighted the issue to HQ – GTM Department (Ms Lilis Farhana) on the PK removal that has triggered NCR for Sungai Dingin Mill as removal is done only by GTM personnel on RSPO PalmTrace. Reminder to GTM will be specific for both CSPO and CSPK.		
Root Cause Analysis:	Lack of coordination at SDO/GTM due to 2 different PIC for CPO and PK mass balance record management in RSPO PalmTrace which resulted in PK removal sold as conventional has not been conducted before end of license period. Reminder sent by SCU to GTM was not specific to mention removal of both CSPO and CSPK and there was misinterpretation where removal of PK volume was not done consistently by both PICs.		
Corrective Actions:	1. Mill to monitor, update MB sheet on monthly basis and trigger GSD/GTM by email on any balance of stock required for removal before end of license period. 2. GTM has centralized the CSPO and CSPK removal to be done by the same team. 3. The removal of PK will be alerted as an observation in all internal audits by SCU for all mills moving forward for tracking and follow up.		
Assessment Conclusion:	Major NC Close Out 1. The monitoring has been done through email orrecpondence between Mill and GTM dated 06/06/2024. 2. Centralized system has been done. As per email dated 10/06/2024, a dedicated PIC will ensure all announcement is up to date and done at least 1 week prior the removal of the licence end date 3. Internal audit will raised and observation in the future on the removal issue. Refer email correspondence by HQ to Mill.		

	Based on the above evidence, the major non-Conformity is closed effectively on 01/08/2024. Continuous implementation will be further verified in the next assessment.

Non-conformity			
NCR Ref #	2499932-202405-N1	**Issued Date**	31/05/2024
Due Date	Next Assessment	**Closure Date**	Next Assessment
Indicator & Category (Critical / Minor)	2.2.2 Minor		
Statement of Nonconformity:	The contractor engaged by the company were not able to demonstrate the compliance of legal requirement.		
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. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.		
Objective Evidence:	FH Biogreen is a contractor engaged by the company to provide land preparation work for replanting at Bukit Hijau Estate. Reviewed the sampled payslips and SOCSO Contribution Form 8A of workers contractor for the month of February and March 2024, found that SOCSO contribution made was not in accordance with Employees' Social Security Act 1969 (Act 4). The details are as below:		

February 2024

Workers IC No.	Gross Salary	SOCSO Contribution in Workers Payslip	SOCSO Contribution Form 8A from the contractor	Total Rate of contribution as per Employees' Social Security Act 1969 (Act 4)
XXXXXX-XX-9447	RM3,XXX.XX	RM32.60	RM32.60	RM68.60
XXXXXX-XX-5059	RM4,XXX.XX	RM32.60	RM18.10	RM95.60

March 2024

Workers IC No.	Gross Salary	SOCSO Contribution in Workers Payslip	SOCSO Contribution Form 8A from the contractor	Total Rate of contribution as per Employees' Social Security Act 1969 (Act 4)

	XXXXXX-XX-9447	RM3,XXX.XX	RM32.60	RM32.60	RM68.60
	XXXXXX-XX-5059	RM4,XXX.XX	RM32.60	RM18.10	RM95.60

Corrections:	Discussion held with the contractor to expedite payment, where contractor was briefed on the payment method. Any arrears of SOCSO payment to be made by contractor to the made to the affected workers before end July 2024.
Root Cause Analysis:	Monitoring of contractor initiated in March 2024 after the internal audit and the OU has detected the issues where the OU has communicated with the contractor after progressive checking on the previous months, on this matter pending payment to be made by the contractor. The PIC is not fully familiar with all the requirements related to wages.
Corrective Actions:	1. Monthly monitoring of contractor payslip workers by OU management. 2. The PIC will be trained and monitored by SSSO to ensure the payslisps are consistently checked and understands the requirements 3. To continuously give refresher training to PIC(contractor) and OU will inform PIC if there are any error on EPF&SOCSO contribution.
Assessment Conclusion:	CAP has been accepted. The effectiveness of the implementation will be verified during next audit.

Non-conformity			
NCR Ref #	2499932-202405-N2	**Issued Date**	31/05/2024
Due Date	Next Assessment	**Closure Date**	Next Assessment
Indicator & Category (Critical / Minor)	7.2.8 Minor		
Statement of Nonconformity:	Proper handling of empty pesticide containers was not clearly evident.		
Requirement Reference:	All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes.		
Objective Evidence:	1. Bukit Hijau Estate has claimed that they have disposed a number of empty pesticide containers in 2023 through a recycling vendor. However, the evidence of the disposal such as transaction receipts, which have the information about dates and quantity, was not made available for verification. 2. In Sungai Dingin Estate, the empty pesticide containers are disposed through scheduled wastes method. The last disposal was on 30/03/2024 and the second last was on 28/07/2023, which interval is more than 180 days. The first generation of the empty pesticide containers after 28/07/2023 was reported to be on 31/10/2023 (ref.: DOE's 5th Schedule). However, based on the estate's store bin cards, there have been several issuances of pesticides beginning from 29/07/2023, but the whereabout of the empty containers from those issuances was not traceable. 3. During the site visit at Bukit Selarong Estate field no. 99B, one empty glyphosate container without hazard label (red skull) was found unattended in the field. The origin of the container was uncertain.		

Corrections:	Bk Hijau Estate. To identify correct file for this documentation to be maintained. Sg Dingin Estate 1. Management had an option to minimize the risk of mishandling SW item ie. pesticide container by replace the method to Recycle with DOSH approval. No E-Swiss registration required for container dispose by recycle and triple rinsing method. 2. Established monitoring record including received and issuance basis for pesticide. 3. Refresher training and on the ground method demo are required to improve overall chemical handing personnel involved. 4. Training collaboration with Regional SQM (qualified trainer) covering on handling SOP and record filing. Bk Selarong Estate. Recover the drum immediately and carry out triple rinse procedure prior storage at recycled waste store. Mandore in-charge of spraying to update checklist of drum calculation to monitor quantity of drum issuance & collection on daily basis.
Root Cause Analysis:	Bk Hijau Estate. There was no proper filing mechanism for immediate retrieval of the documentation requested. Sg Dingin Estate 1. There was unclear instructions for the intent of empty pesticide container to be disposed as non-scheduled waste, and this was not communicated well to the Store Clerk. 2. No monitoring records (bin card) and control of issuance of pesticides against total empty pesticide containers being recycled to the contractors. Bk Selarong Estate. There was no tracking records of issuance and return of glyphosate containers to tally whether the total are tracked
Corrective Actions:	Bk Hijau Estate. 1. OU to maintain a indexing system for the key documents related to chemical containers. 2. This is a proposed solution and any solution needs to be tested and improved Sg Dingin Estate 1. During recent estate management meeting on 8th June 2024, decided to dispose all empty pesticide container using recycle method (triple rinsing), as an alternative to minimize risk on mishandling the SW item in the future. Every executive and staff in-charge of division store are responsible to monitor the disposal procedure and records. Coordinated centrally by store clerk and Tuan Kuganeswaran (OSH Coordinator). 2. Training and method demonstration conducted for all personnel involves in handing chemical container from storekeeper until worker (sprayer) on new recycle method. 3. This item to be included as a permanent Agenda in the OSH meeting for monitoring and tracking. 4 After every training is there is a post training evaluation. And continuous monitoring by the OSH coordinator, which will be discussed at the OSH

	meeting . This meeting will further review the effectiveness and put in additional control where needed Bk Selarong Estate. 1) Implementation of quantity checklist to ensure number of drum issued & collected daily to ensure it tallies, to minimize miss out of drum in field for all chemical containers for spraying (pesticides and herbicides). 2) Paint hazard signage for all chemical drums utilize for spraying activities, with regular visual inspection on signages on the containers by the chemical mixers 3) Substitution of manual spraying activity which require utilization of chemical container, to mechanize spraying via ST-Geo with 600liter water tank attached to tractor. 4) Awareness given to mandore and workers from time to time to return empty containers detected in the field 5) After every training is there is a post training evaluation Technically action 1 should manage any missing container. So the training is second level to ensure should there be missing item, the awareness will assist to detect the problem.
Assessment Conclusion:	CAP has been accepted. The effectiveness of the implementation will be verified during next audit.

Non-conformity			
NCR Ref #	2499932-202405-N3	**Issued Date**	31/05/2024
Due Date	Next Assessment	**Closure Date**	Next Assessment
Indicator & Category (Critical / Minor)	7.3.1 Minor		
Statement of Nonconformity:	Waste management plan to include recycling and disposal of waste from estate and mill operation were not comprehensively documented and implemented.		
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		
Objective Evidence:	Jentayu Estate Sighted spot of oil contaminated soil at estate's scarp yard from 2 units old tractors. Waste generated from soil contaminated with oil has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Sg Dingin POM Sighted spot oil spillage from water pump effluent pond. Waste generated from oil spillage has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Bukit Hijau Estate (Patani Para Div) Sighted spot of oil contaminated soil at estate's parking bay from 1 units old tractors. Waste generated from soil contaminated with oil has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Bukit Selarong Estate (Victoria Div) Sighted spot of oil contaminated soil at estate's parking bay from 1 units old tractors. Waste generated from soil contaminated with oil has not been identified		

	in the Waste Management Plan FY 2024 together with the approach on waste disposal.
Corrections:	KKS Sg Dingin, Jentayu Estate, Bk Hijau Estate and Bk Selarong Estate. 1. To identify all spillages immediately at non-routine/non-operational areas. 2. To clean up/remove the contaminated soil and dispose as Scheduled Waste (SW408) including creation of eSWIS code. 3. Contaminated Soils/Materials used for cleaning to be disposed as SW 408. 4. To update Waste Management Plan to include the particular areas.
Root Cause Analysis:	KKS Sg Dingin, Jentayu Estate, Bk Hijau Estate and Bk Selarong Estate. Containment of leakages lacking/neglected at certain areas that as these are areas where non-routine/non-operational machineries are placed.
Corrective Actions:	KKS Sg Dingin, Jentayu Estate, Bk Hijau Estate and Bk Selarong Estate 1. To review WPI to include any other non-operational/non-routine areas where contamination/leakages will happen 2. To ensure availability of tray to contain oil spillages for the areas where contamination may happen. 3. Estate management to continue to review and update the Waste Management Plan - include the action plan of possible spillage from the maintenance activity as well as the SW measurements on write off machinery. 4. To provide refresher SW training and WPI training to all relevant PICs. 5. The WPI form has this item to be checked
Assessment Conclusion:	CAP has been accepted. The effectiveness of the implementation will be verified during next audit.

Opportunity for Improvements	
OFI #	**Description**
OFI 1	2499932-202405-I1 3.3.1 The Chemical Mixing Procedure (doc. no.: BHE/OC/SOP-35-2020) can be further enhanced to address the method to keep the herbicides pre-mixing equipment i.e., measuring jugs and mixing pails, and spraying nozzles since during the site verification at Bukit Hijau Estate, the equipment was kept at the uncertain place elsewhere by the person in-charge (a mandore).

Positive Findings	
PF #	**Description**
PF 1	Good cooperation given to the audit team by site and HQ team
PF 2	Good comment and feedbacks from stakeholder as per consultation.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	**N/A**	**Issued Date**	

Due Date		**Closure Date**	
Indicator & Category (Critical / Minor)			
Statement of Nonconformity:			
Requirement Reference:			
Objective Evidence:			
Corrections:			
Root Cause Analysis:			
Corrective Actions:			
Assessment Conclusion:			
Effectiveness Closure (for previous audit closed Critical NC):			

Previous Audit Minor Non-conformity			
NCR Ref #	2343119-202305-N1	**Issued Date**	13/05/2023
Due Date	ASA2-4	**Closure Date**	31/05/2024
Indicator & Category (Critical / Minor)	3.3.2 (Minor)		
Statement of Nonconformity:	The area surrounding the workers' housing is not reflective of the weekly inspection form according to Workers Housing Management Procedure 2022 dated 01/07/2022.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	1. Onsite visit at Padang Buloh Estate housing complex it was found that debris construction was left without proper handling in front of house #34. Review on latest (housing complex/nest/community hall weekly inspection (PIOA) dated 05/05/2023 placed with good remarks conditions which is not reflective of it actual conditions sighted onsite. 2. Onsite visit at Sg. Dingin POM housing complex it was found that clogged and damage drainage in front of house #13A, #24A and 21B. Review on latest (housing complex/nest/community hall weekly inspection (PIOA) dated 06/05/2023 placed with good remarks conditions which is not reflective of its actual conditions sighted onsite. 3. Onsite visit at Bukit Selarong Estate housing complex it was found that damage drainage in front of house #7B. Review on latest (housing complex/nest/community hall weekly inspection (PIOA) dated 09/05/2023 placed with good remarks conditions which is not reflective of its actual conditions sighted during onsite. 4. Onsite visit at Somme Estate' housing complex observed it was found their main drain is yet to be cleaning at Block E and scatted plastic bottles at nearby		

	housing drainage nearby the field. Review on latest (housing complex/nest/community hall weekly inspection (PIOA) dated 12/05/2023 placed with good remarks conditions which not reflective of its actual conditions sighted during onsite.
Corrections:	1) Estate and mill immediately to conduct inspection together with PIOA / Medical Officer in accordance with "Workers Housing Management Procedure 2022" as on job training 2) House keeping the respective area and cleanup of the area as required after the inspection.
Root Cause Analysis:	Lapse of monitoring platform by Estate and Mill Management: 1) To check the quality of weekly housing inspection outcome done by PIOA or medical officer against the actual condition/ situation on the ground. 2) To check the competency and understanding of PIOA / Medical Officer to conduct the weekly housing inspection in accordance with SOP.
Corrective Actions:	1) To include review of weekly housing inspection outcome and to discuss on the action taken / closure status as one of the permanent agenda during social dialogue and quarterly EWC meeting. 2) Annual refresher briefing will be carried out to ensure PIOA / MO understand their role and responsibility accordance to "Workers Housing Management Procedure 2022" and to add this to annual training plan. 3) The management team will also carry out the random inspection to workers housing complex.
Assessment Conclusion:	Verification during site visit found that linesite inspection conducted by Medical Assistant (MA) using Housing Complex/Nest/Community Hall Weekly Inspection (PIOA) accurately reflects the actual condition of the housing at the site. Evidence of progressive maintenance of drains and housing were recorded in PIOA Form for linesite inspection which is conducted weekly along with actions taken for any damaged. Interview with Medical Assistant (MA) who is in charge for linesite weekly inspection confirmed that the estate management randomly will cross checked the workers housing complex to ensure the accuracy of reporting in the PIOA Form. With the above, the implementation of the corrective action was found effective. Hence the minor non-conformity was closed on 31/05/2024.

Previous Audit Minor Non-conformity			
NCR Ref #	2343119-202305-N2	**Issued Date**	13/05/2023
Due Date	ASA2-4	**Closure Date**	31/05/2024
Indicator & Category (Critical / Minor)	7.3.2 (Minor)		
Statement of Nonconformity:	Disposal of domestic waste material through landfill is not properly demonstrated according to waste management plan and procedures.		
Requirement Reference:	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		

Objective Evidence:	Based on the documented Padang Buluh Estate Waste Management Plan FY 2023 as following: - Types: Rubbish (Workers Housing Complex, Office, Workshop, Store, Shop) - Actions: Collect recyclable materials and call recycle collectors - Collect other domestic waste from office and worker housing complex and bin and dispose-off to landfill. Landfill area is 3km away from natural waterways and residential area. Based on Waste Management Procedures for Estates & Mill, Version #01; Effective date: May 2022 as following: 5.0 Internal Landfill – Selection and Operations Criteria 5.3 The landfill site shall be prepared in accordance with the following criteria: b) Size i. The landfill shall be an excavated area approximately 3m deep, 2m width and not more than 20m length (or landfill is constructed in field, it shall be not more than 5 palm planting points) ii. The landfill pit shall be divided into few sections. Each section should be separated by approximately 6m length (or as far as distance between 2 palms) However, it was found during field visit to landfill at Jerai Division of Padang Buluh Estate within Field P02B area that the recyclable waste materials consist of plastic bottles are not collected/segregated but dumped in the landfill. The landfill excavated dimensions and operations not in-line with the procedure. There is also an inconsistency of landfill locations between the documented waste management plan and the procedure.
Corrections:	New temporary landfill was built at field 2001Q according to specification of Waste Management Procedures for Estates & Mill; Version # 01.
Root Cause Analysis:	The landfill at field 2001T at Jerai Division originally excavate for laterite before converted to landfill. However, the specification and waste segregation were not as per Waste Management Procedures for Estates & Mill; Version # 01.
Corrective Actions:	Estate is in the midst of negotiation on getting the services of waste collection from Majlis Perbandaran Sungai Petani (MPSP).
Assessment Conclusion:	Based on the verification, most of the estate has disposed domestic waste through Majlis Perbandaran Kulim. Sighted evidence of contractor hired for waste collection 3 times per week. Refer Contract Agreement. For Jentayu Estate, domestic waste was disposed through landfill at P2017A. the location distance was according to procedure. Verification was made confirmed that there is no waste disposed there except domestic waste. For Padang Buluh Estate, Negotiation has been made with contractor SXXXXXXXX A/L KXXXXX dated 30/04/2024, Approval by CEO dated 14/05/2024 and waste collection will be started on May 2024. The CAP was implemented accordingly, thus Minor NC was effectively closed on 31/05/2024.

Previous Audit Opportunity for Improvement	
OFI#	**Description**
OFI 1	**OFI Statement:**

	2343119-202305-I1 **Clause 6.7.2** To ensure the management can further improve the quality of reporting the JKKP 6, 7 and 8 according to notification method, procedure, and process from NADOPOD regulation 2004 and Incident, accident and noncompliance management procedure dated 01/06/2022. **Verification / Follow-up actions:** Based on verification of the current JKKP 6, 7, and 8, the data such as number of accidents, type of accidents, date & time, number of lost days were found to be appropriately recorded. There was no issue related to the regulated forms.

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1767947-201904-N1	Minor	5.1.2	26/04/2019	Closed on 01/07/2020
1767947-201904-N2	Minor	4.1.3	26/04/2019	Closed on 01/07/2020
1767947-201904-N3	Minor	5.6.3	26/04/2019	Closed on 01/07/2020
1923219-202006-M1	Critical	6.2.3	01/07/2020	Closed on 28/09/2020
1923219-202006-M2	Critical	6.7.3	01/07/2020	Closed on 28/09/2020
1923219-202006-N1	Minor	4.2.3	01/07/2020	Closed on 22/04/2021
1923219-202006-N2	Minor	7.3.1	01/07/2020	Closed on 22/04/2021
1923219-202006-N3	Minor	7.3.2	01/07/2020	Closed on 22/04/2021
1923219-202006-N4	Minor	7.3.3	01/07/2020	Closed on 22/04/2021
1923219-202006-N5	Minor	6.7.2	01/07/2020	Closed on 22/04/2021
2042487-202104-N1	Minor	2.2.2	22/04/2021	Closed on 26/05/2022
2343119-202305-N1	Minor	3.3.2	13/05/2023	Closed on 31/05/2024
2343119-202305-N2	Minor	7.3.2	13/05/2023	Closed on 31/05/2024
2499932-202405-M1	Major	2.1.1	31/05/2024	Closed on 01/08/2024
2499932-202405-M2	Major	3.8.16	31/05/2024	Closed on 01/08/2024
2499932-202405-N1	Minor	2.2.2	31/05/2024	Open
2499932-202405-N2	Minor	7.2.8	31/05/2024	Open
2499932-202405-N3	Minor	7.3.1	31/05/2024	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 Strategic Operating Unit (SOU 1) – Sungai Dingin Palm Oil Mill and Supply Bases Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	**Stakeholder name / organization**	**Means of communication** (e.g. face to face interview, email, phone interview, comment from public notice)
Contractor	Zxxxxxxx	Face to face
Contractor	Mxxxxx Xxxxxxs	Face to face
Contractor	XXXX Ixxxxx Bxxxxx	Face to face
Contractor	XXX Bxxxxxxx Xxxxxxxxxx	Face to face
Contractor	XX Xxxxxx Sdn Bhd	Face to face
Contractor	Sxxxxxxxxxx Kxxxxxxx	Face to face
Local Communities	Majlis Ketua Kampung (MKK) Kxxxxxx Kxxxx	Face to Face
Local Communities	Head Community, Kampung Gxxxxx Bxxxxx	Face to face
Local Communities	Village Representatives, Kxxxxxx Pxxxx	Phone interview
Local Communities	Xxxxx Xxxx Estate	Phone interview
School	SJK(T) Lxxxxxx Xxxxxx Xxxxxx	Face to face
School	SK Bxxxx Sxxxxxx	Face to face
FFB Supplier	XX Txxx Xxxxxxxx S/B	Face to face
Government Authority	Labour Department Sungai Petani	Face to face
Internal	Mill and Estate Workers (Local and Foreign)	Face to face
Internal	Gender Committee Representatives	Face to face
Internal	Union Representatives	Face to face

Stakeholders comment	
1	**Feedbacks:** Contractor

	The contractor has a good relationship with the company where they have been providing the service for many years. The contractor also mentioned that the award of contract was done through fair and unbiased tendering process. Payments were always made on timely manner. The management and staff of the operating units have also been very accommodating should there be any issues of concern. The operating units also actively provide trainings on RSPO especially with regards to legal, OHS, best practices and employees' welfare. Although a few challenges were faced in implementing the requirements due to limited knowledge and resources, the contractors have stated that they will do their best to comply. The company has also always invited the contractor's representative to attend the stakeholder meetings as a channel to discuss any social issues. They were also made to understand the mechanism to lodge complaint or grievance should there be any.
	Audit Team verification and response: No further issue.
2	**Feedbacks:** Local Communities Good cooperation given by estate management team. Contribution not only monetary but also manpower and machinery were given if there is any assistance required. Relationship and contribution with the estate management were consistent rather than ad-hoc. The management will help whenever they requested for help Estate under SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) is known for offering job opportunity to the villager. No land encroachment from SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) estates. Demarcation of boundaries by the trenches, fencing and boundary stone were available.
	Audit Team verification and response: No further issue.
3	**Feedbacks:** School The representatives informed that the management from the estates and mill are very attentive and supportive. The management will assist whenever they requested for any assistance from the management. They have good relationship with the management. The management always invites the principal to attend the estate's annual meeting or any estate ceremonies. They also informed that no child labour was sighted in the estates. The management consistently contributes to school activities such as providing routes and facilities within the estate area for sports events. The teachers mentions that the estates operations do not disrupt learning or activity in the school.
	Audit Team verification and response: No further issue.
4	**Feedbacks:** Estate and Mill Workers (Local and Foreign) Regular training on company's SOP, policies, safety and health, environmental and social aspects were conducted by operating unit. Employment contract and payslip were provided, and the salaries deposited into workers bank account. Wages are paid according to Minimum Wages Order 2022. PPE is provided at no cost and can be replaced by making a request to the estate management. Foreign workers retain possession of their passports. Workers are aware of the complaint and grievance channels available to them. The management has been very accommodative to the workers in term of welfare. With regards to welfare, housing facilities, water & electricity supply were always maintained in good conditions. With the use of OPP application in smartphone, the reporting of housing defects or maintenance was very convenient. There has been no issue with regards to delivering the terms & conditions stipulated in the employment contract so far.
	Audit Team verification and response: No further issue.

5	**Feedbacks:** FFB Supplier The FFB Suppliers stated that the mill has provided training pertaining to FFB quality and grading. They further indicated their comprehension of the price mechanism and the factors that contribute to price reduction or penalties as stipulated in the contract agreement. This factors were briefed to them and mutually agreed upon before signing the final contract They mentioned that there is no issue on price fluctuation as FFB price is basically derived from the government authority (i.e. MPOB) which depends on the current market price. Penalties will be imposed if they do not comply with the FFB quality standard set by government authority, such as despatching unripe bunches. They also informed that penalties imposed do not involve monetary fines or deduction from weight; they only need to bring back the substandard low quality of FFB and they have no issue with this practice as it was mutually agreed upon when signing the contract agreement. Timely payments were also observed. In addition, they are cognizant of their ability to lodge complaints with the mill management at any time. It is worth noting that they maintain a positive and amicable relationship with the mill management.
	Audit Team verification and response: No further issue.
6	**Feedbacks:** Gender Committee Representatives They informed that no sexual harassment and violence cases reported since the last audit. Female workers understand the function of Gender Committee and aware the complaint mechanism if there are any issues occurred. They were treated equally without any discrimination by the management. The committee is tasked with planning annual activities for female workers to ensure a conducive living environment in the estate and during this activities they also can also know each other better, making easier to share any problems or thoughts. Among the important activity planned were pap smear check by Health Clinic, cooking contest, hari raya celebration, Zumba, etc. The management has also been very supportive with the programmes in term of financial, facilities and other resources. They were also informed that they are treated equally and given same opportunity as the male such as promotion as mandora in the estate.
	Audit Team verification and response: No further issue.
7	**Feedbacks:** Union Representatives They informed that there are no outstanding issues with the estate and mill management. Regular meetings between the management and NUPW committee are conducted to address any matter arising from the workers. Worker's welfare including housing, salary payment and benefit are well taken care of by the estate and mill management. They also informed that the management did not involve in the selection of NUPW representatives. All representatives are elected by workers.
	Audit Team verification and response: No further issue.
8	**Feedbacks:** Labour Department Sungai Petani They informed that estates under SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) always maintains a high standard in providing accommodation to the workers. SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) faces no issue in complying with laws and regulations enforced by the Labour Department. The latest legal inspection or official inspection made by Labour Department for estates under SOU 1 Sungai Dingin was in 2024 and no hard issues found during the inspection. Among input shared by the officer during consultation are as follows: - Ordinary Rate of Pay for which most of the company implementing for piece rated workers shall be made based on either minimum wages daily rate @ RM57.69/day or based on previous piece rated price paid to the workers during the previous month, which ever higher.

	- Housing complex shall comply with the prescribed provision outlined in the Workers Minimum Housing and Basic Amenities Act 1990 - Cautioned on the implementation of the new Act i.e., Employment (Amendment) Act, 2022 which may have huge implication to the company; failing which the company is subject to be prosecuted under the new law.
	Audit Team verification and response: No further issue.

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Not Applicable as the estates have undergone 2nd cycle of replanting. SD acquired all the land from state government					

Previous land owner / user comment	
	Feedbacks: N/A
	Audit Team verification and response: N/A

3.5 Impartiality and conflict of interest

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

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Strategic Operating Unit (SOU 1) – Sungai Dingin Palm Oil Mill and Supply Bases has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Strategic Operating Unit (SOU 1) – Sungai Dingin Palm Oil Mill and Supply Bases is remain certified.	
Report prepared by	**Acceptance of Assessment Conclusion**
Name: **NOR HALIS ABU ZAR**	**Name:** Shylaja Devi Vasudevan Nair
Company Name: **BSI SERVICES MALAYSIA SDN BHD**	**Company Name:** SD Guthrie Bhd
Title: **CLIENT MANAGER**	**Title:** Head, Sustainability Compliance Unit, Group Sustainability Dept.
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: 01/08/2024	**Date:** 14/08/2024

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	**(C)** Documents that are specified in the RSPO P&C are made available to the public. - Critical (Major) compliance -	The documents that are specified in the RSPO P&C were made available on site upon request at all the sampled operating units. Management documents related to sustainability available at each operating units visited during the audit upon request including land titles, OHS plans, EIA and SIA reports, HCV documentation, pollution prevention and reduction plans, records of complaints and grievances, negotiation procedures, summary reports, company policies and continual improvement plans as well as management actions plans. Furthermore, annual sustainability report, sustainability policies, Human Right Charter documents, company statement and global documents are published in the company's website; https://www.sdguthrie.com/sustainability/reports-policies-and-statements. The website is found accessible for public user. For each operating units, it has been verified based on the management systems that has been established through procedure which each operating units need to respond of any information request received. Each operating units need to verify and justify each request base on types of concerns. Process of request has been stipulated in the Standard Operating Manual (SOM) subsection 5.5; Procedure for external communication issuance date 01/04/2008. Other than that, policy and procedure were found displayed at	Complied

<table>
<tr><td></td><td></td><td>guard post entrance, office notice board, workstation and workers quarters.</td><td></td></tr>
<tr><td>1.1.2</td><td>Information is provided in appropriate languages and accessible to relevant stakeholders.
- Minor compliance -</td><td>Information is available in appropriate languages and accessible to relevant stakeholders (including internal and external stakeholder), provided through stakeholder meeting and social dialogue latest conducted at each specific operating unit. Stakeholder bulletin (i.e., complaint and grievance procedure, fire prevention, policies and RSPO requirements) and social dialogue reinforcement were discussed in the meeting with internal and external stakeholders. The meeting was given in by representative form each operating unit in Malay language which is understand by the relevant stakeholder. This has been verified through interview with sampled stakeholder conducted during the audit. Furthermore, information (in bi-lingual English and Malay) can be seen in the strategic area within estate and mill compound. Latest stakeholder meeting and social dialogue conducted at each operating unit are as below:

Stakeholder Meeting
<table>
<tr><td>Estate/Mill</td><td>Date of Stakeholder Meeting</td></tr>
<tr><td>Jentayu Estate</td><td>08/05/2024</td></tr>
<tr><td>Sungai Dingin POM</td><td>18/04/2024</td></tr>
<tr><td>Bukit Hijau Estate</td><td>28/05/2024</td></tr>
<tr><td>Sungai Dingin Estate</td><td>27/02/2024</td></tr>
<tr><td>Bukit Selarong Estate</td><td>19/04/2024</td></tr>
</table>
Social Dialogue</td><td>Complied</td></tr>
</table>

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<td></td>
<td></td>
<td>
<table>
<tr><td>Estate/Mill</td><td>Date of Social Dialogue</td></tr>
<tr><td>Jentayu Estate</td><td>29/04/2024</td></tr>
<tr><td>Sungai Dingin POM</td><td>13/05/2024</td></tr>
<tr><td>Bukit Hijau Estate</td><td>27/05/2024</td></tr>
<tr><td>Sungai Dingin Estate</td><td>24/04/2024</td></tr>
<tr><td>Bukit Selarong Estate</td><td>23/05/2024</td></tr>
</table>
</td>
<td></td>
</tr>
<tr>
<td>1.1.3</td>
<td>(C) Records of requests for information and responses are maintained.
- Critical (Major) compliance -</td>
<td>SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed Standard Operation Manual (SOM) – Procedure for External Communication, Appendix 5.5.3.2, version 1 dated 01/04/2008 to put in place a system to effectively communicate with external interested parties on matters pertaining to performance of the estate. While for procedure related for internal stakeholder was documented in the Sustainable Plantation Management System, Appendix 5, version 1 dated 01/11/2008 under section Flowchart and Procedures on Handling Internal Issues.

Timeframe for internal and external communication to provide feedback within two weeks from the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation.

The management have communicated the information to the relevant stakeholders during stakeholder meeting. Latest stakeholder meeting conducted at visited operating unit are as follows:</td>
<td>Complied</td>
</tr>
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<table>
<tr>
<td></td>
<td></td>
<td>
<table>
<tr><td>Estate/Mill</td><td>Date of Stakeholder Meeting</td></tr>
<tr><td>Jentayu Estate</td><td>08/05/2024</td></tr>
<tr><td>Sungai Dingin POM</td><td>18/04/2024</td></tr>
<tr><td>Bukit Hijau Estate</td><td>28/05/2024</td></tr>
<tr><td>Sungai Dingin Estate</td><td>27/02/2024</td></tr>
<tr><td>Bukit Selarong Estate</td><td>19/04/2024</td></tr>
</table>
In addition, the management has established a mechanism as per Standard Operating Manual (SOM) said above for the relevant stakeholder to request estate and mill information. Should there be any request for information that are specified in the RSPO P&C from any stakeholders, record of request can be maintained in few ways such as Communication Logbook, and filing of correspondence documents e.g., email printout, and letter. There has been no request for information that are specified in the RSPO P&C from any stakeholders since the last assessment.
</td>
<td></td>
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<tr>
<td>1.1.4</td>
<td>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.

- Critical (Major) compliance -</td>
<td>SD Guthrie Berhad Estate Quality Management System – Standard Operation Manual, Sub-section 5.5, Appendix 5.5.3.2, Procedure for External Communication, version 1, issue date 01/11/2008). The procedure has the detail about the process of handling complaints from stakeholders and the time frame for external communication to be dealt with. The time frame to provide feedback is within two weeks of the date of receipt for communication and within one week of the completion of the investigation. On top of the existing procedure, Grievance Response Standard Operating Procedure,</td>
<td>Complied</td>
</tr>
</table>

		version 2 dated 18/07/2022 established for handling grievance specific issues for internal and external stakeholders. All the above procedure has been communicated to the relevant stakeholder at each operating unit during stakeholder meeting. Latest stakeholder consultation meeting was conducted on 08/05/2024 (Jentayu Estate), Sungai Dingin POM (18/04/2024), Bukit Hijau Estate (28/05/2024), Sungai Dingin Estate (27/02/2024) and Bukit Selarong Estate (19/04/2024). Among the attendees were smallholders, local communities, government agencies, contractors, and representatives from nearby schools. Feedbacks was recorded in the minutes of meeting. In addition, each operating unit has appointed a person responsible for handling any social issues to ensure the effective implementation of the procedures. The Mill Manager has appointed Mill Assistant Manager as the management system officer to handle any issue related to social. Whereas the Estate Managers have appointed the to be in charge of social issues as evident in appointment letter signed by Regional CEO North Region.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives. - Minor compliance -	List of stakeholders for internal and external parties maintained up to date as of 01/2024 at each visited operating unit and found listed stakeholder from various categories such as government/statutory bodies, contractor, local communities, contractors, supplier, and internal stakeholder including Union representatives. The stakeholder list is listed information on the name of stakeholders, contact name, address, and contact number/PIC.	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has addressed its policy for ethical conduct in Code of	Complied

	- Minor compliance -	Business Conduct (COBC) and to be implemented in all business operations and transaction, including recruitment and contracts. The document is publicly available on the company's website. In the Code of Business Conduct (COBC), dated 02/2023, it mentions on core values and the way that the SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) conduct the business. The business principles applied are as follows: • Health, Safety and Environment • Compliance • Working with Local Communities • Fair Business Practices Section 7 of the COBC states that ethics and management practices should be align with standard of ethical behaviour such as avoiding conflicts of interest, guarding against bribery and corruption, no gift policy and prohibits any form or usage of corporate hospitality to influence business decision, donations and sponsorship, protecting group assets, accuracy of records of business transactions and financial information, proprietary and confidential information, personal data protection and competition and antitrust laws. Sime Darby has imposed the implementation of the COBC to all its contractors and vendors by signing the Vendors Integrity Pledge (VIP) document. Copies of the signed pledges were kept by all the operating units and made available for verification.	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance -	At the operating unit level, the system to monitor is mainly involves regular check of contractors' legal compliance and employees' welfare by the management. A Contractor and Vendor Checklist was developed, and among of checklist items is to monitor compliance and the implementation of the policy and overall ethical business	Complied

		practice. Each operating unit conducts due diligence process using the checklist on monthly basis. Apart from that, annual internal audit is also one of the methods to ensure that management is effectively monitoring the compliance and policy implementation by the counterparties. Internal audit for RSPO requirements and financial implementation (finance internal audit) is conducted to ensure the policy and procedure of the company is implemented.	
Principle 2: Operate legally and respect rights			
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	**(C)** The Unit of Certification complies with legal requirements - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) SOU 1 Sungai Dingin POM Certification Unit continues to comply with all verified legal requirements. Compliance to each applicable law and regulation is monitored by the operating units and HQ. The sampled mill and estates had obtained and renewed license and permits as required by the law. Among others the licenses/permit verified were: Jentayu Estate 1. MPOB Licence #523647002000 valid from 01/01/2023 until 30/09/2024. 2. Air Receiver #KD PMT 4724 valid until 05/03/2025. 3. Vertical Air Receiver #KD PMT 7995 valid until 05/03/2025. 4. Diesel Permit #K002452 valid from 24/05/2022 until 23/05/2025.	Non-compliance

		5. Weighbridge calibration #D006604 inspected by De Metrology dated 21/06/2023. 6. Water Abstraction Licence #WA2023020014 valid from 01/01/2023 until 31/12/2025 Sungai Dingin POM 1. MPOB Licence #530978004000 valid from 01/07/2024 until 30/06/2025 2. Compliance Licence #003648 valid from 01/07/2023 until 30/06/2024 3. Diesel Permit #KPDNHEP.KLM(P) 06/2023 valid from 31/05/2023 until 30/06/2026 4. Energy Commission Permit #2023/02211 valid until 07/08/2024 5. DOE Licence #003124 valid until 30/06/2024 6. Weighbridge calibration #D210276 inspected by De Metrology on 02/11/2023 7. Back Pressure Vessel #KD PMT 685 valid until 04/10/2024 8. Boiler #KD PMT 80010 valid until 23/08/2024 9. Competence person Steam Engineer #5926 to Mill Manager NRIC 730421-XX-XXXX dated 27/07/2006 10. Competence person #CePPOME/2218247 to Assistant Mill Manager NRIC 820701-XX-XXXX 11. Competence person #CePSWaM/2424212 to Assistant Mill Manager NRIC 950809-XX-XXXX	

		12. Competence person #HQ/21/AGTES/01/05527 to Mill Manager NRIC 730421-XX-XXXX valid until 04/03/2025 Bukit Hijau Estate 1. MPOB Licence #524461002000 valid from 01/11/2023 until 31/10/2024 2. Nursery Licence #621008011000 valid from 01/05/2024 until 30/04/2025 3. Air Receiver Tank #KD PMT 80949 valid until 15/11/2024 4. Water Abstraction Licence #WA2022020043 valid until 31/12/2024 5. Weighbridge calibration #D006788 inspected by De Metrology dated 04/09/2023 Sungai Dingin Estate 1. MPOB Licence #528696002000 valid from 01/04/2024 until 31/03/2025 2. Air receiver tank #KD PMT 4198 valid until 18/07/2024 3. Diesel & Petrol #K001348 valid from 31/10/2021 to 01/11/2024. Bukit Selarong Estate 1. MPOB Licence #525104002000 valid from 24/05/2024 until 30/11/2024 2. Weighbridge calibration #D210936 inspected by de Metrology dated 27/02/2024 3. Air Receiver Tank #KD PMT 5368 valid until 14/12/2024	

		4. Diesel permit #K001338 valid from 04/11/2021 until 03/11/2024 The following containers were used to contain chemicals without any proper re-labelling in accordance with OSHA, USECHH Regulation, 2000, Reg. 21: 1) Mineral water bottle containing grease at Sungai Dingin Oil Mill effluent treatment plant's pumphouse. 2) 20 lt jerrycan containing pesticide at Bukit Hijau Estate, Patani Para Division's pesticides store. Thus, a non-conformity was assigned due to this lapse.	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations. - Minor compliance -	The operating units have maintained compliance with legal requirements through established and implemented documented procedures, as outlined in the Estate/Mill Quality Management System, Level 2: Standard Operating Manual, specifically Appendix 5.2.4: Procedure for Legal and Other Requirements dated 10 December 2008. This mechanism ensures adherence to legal and other requirements and is documented in the EQMS & MQMS (Estate & Mill Quality Management System), which is distributed to all operating units. The GSQM Department and respective operating units are responsible for identifying, managing, updating, and tracking legal requirements, as well as monitoring legal compliance status. Furthermore, all operating units maintain a Legal & Other Requirements Register (LORR) that covers all necessary regulatory requirements. A legal register dated July 2023 lists additional applicable laws, including: • Minimum Wages Order 2022	Complied

		• Fire Service Act 1988 (Act 341) Amendment 2020 • Human Resources Development Act 2001 • Anti-Sexual Harassment Act 2021 • Employees' Social Security (Amendment) Act 2022 • Employees' Insurance System (EIS) (Amendment) Act 2022 • Control of Supplies Act 1961 • Employment (Amendment) Act 2022	
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 -	The Estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the sampled estates, during the field inspection confirmed that they were clearly marked and maintained. Trenches were constructed at most areas. Jentayu Estate Sighted boundary at P2017B neighbouring with Kampung Perak. Verified that there is no planting beyond these legal or authorised boundaries. Sungai Dingin Estate Sighted boundary at P1011B neighbouring with Felda Gunung Pongsu. Other than that, at P2020C neighbouring with Teong Lee Plantation. Verified that there is no planting beyond these legal or authorised boundaries. Bukit Hijau Estate Sighted boundary at P2002A neighbouring with Keong Huat Estate. Other than that, at P2000A1 neighbouring with Hutan Simpan	Complied

		Gunung Inas. Verified that there is no planting beyond these legal or authorised boundaries. Bukit Selarong Estate Sighted boundary at P2002A neighbouring with Keong Huat Estate. Other than that, at P2000A1 neighbouring with Hutan Simpan Gunung Inas. Verified that there is no planting beyond these legal or authorised boundaries.	
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is maintained. - Minor compliance -	Each operating unit within SOU 1 Sungai Dingin maintains its own stakeholder list, which includes a comprehensive record of contracted parties. These stakeholder lists were updated on 01/2024. Information such as names and addresses of the contractors, as well as the contact person for each contractor. The lists were made available for verification at all the sampled units.	Complied
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available. - Minor compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has established Contractor & Vendor Management Procedures, dated 17/11/2021. The objectives of the procedures are as below: • To define the procedure for managing the overall contractor's workers throughout Upstream Malaysia operations which includes provisions for safety, health, social, security, environmental, governance and legal compliance. • To provide guidance to Management on the processes of selecting and monitoring of C&V. • To protect the safety & health of employees & other people at workplace.	Non-compliance

		• To ensure only C&V with acceptable standards are allowed to do business & work within SOU 1 Sungai Dingin The contract agreement/letter of award contains specific clauses on meeting applicable legal requirements which stated under Compliance with applicable laws and guidelines. Based on the samples contracts reviewed at each visited operating unit, there is a Vendor Integrity Pledge (VIP) comprising the Vendor Code of Business Conduct (VCOBC), covering aspects such as human rights, environment, safety and health and ethic and management practices. All contracted parties/vendors were required to sign Vendor Integrity Pledge (VIP) and adhere to the following requirements: - Vendor Code of Business Conduct (VCOBC) - All applicable laws and regulations related anti-bribery, fraud, and corruption. VCOBC includes a statement mandating that contracted parties/vendors comply with all laws and regulations in the countries where SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) operates. The operating units has conducted legal due diligence of all their contracted parties through internal audits, and performance review. Each operating unit maintains Contractor Master List which containing documents such as workers contractor list, payslip, EPF Form A, SOCSO contribution form, passport/permit, employment contract. The Contractor Master List were found updated on monthly basis. In addition, operating unit under SOU 1 Sungai Dingin has conducted due diligence for the contracted parties using Checklist of Contractor and Vendor, which is includes the following:	

		- Documentation and records: Photocopy documents of contractor/vendor workers, monitoring validity workers documents at least once a month, ensure to keep copy of Vendor Integrity Pledge signed by the contractor/vendor. - Key Performance Index (KPI) and Vendor Performance Evaluation (VPE): KPI carried out by operating unit on monthly basis and VPE annual report to be conducted once a year or during renewal process. KPI and VPE are based on Appendix 2 and 3 of the Contractor & Vendor Management Procedures (Date Approved: 17/11/2021) - Contractor/vendor workers must be aware on grievance mechanism, freedom of movement and OSH: Briefing to the workers of contractor at least once a year. - Minimum requirement for employment contract for contractor/vendor workers: To verify valid employment contract which contains employment contract terms includes scope of work, location of working area, working hours, duration of employment, worker benefit, annual leave, sick leave, provision of PPE at no cost. Workers must understand the terms of employment contract. Despite the above, further verification during the audit found that the contractor engaged by the company were not able to demonstrate the compliance of legal requirement. XXX Bxxxxexx is a contractor engaged by the company to provide land preparation work for replanting at Bukit Hijau Estate. Reviewed the sampled payslips and SOCSO Contribution Form 8A of workers contractor for the month of February and March 2024, found that SOCSO contribution made was not in accordance with Employees' Social Security Act 1969 (Act 4). The details are as below:	

February 2024

Workers IC No.	Gross Salary	SOCSO Contribution in Workers Payslip	SOCSO Contribution Form 8A from the contractor	Total Rate of contribution as per Employees' Social Security Act 1969 (Act 4)
XXXXXX-XX-9447	RM3,XXX.XX	RM32.60	RM32.60	RM68.60
XXXXXX-XX-5059	RM4,XXX.XX	RM32.60	RM18.10	RM95.60

March 2024

Workers IC No.	Gross Salary	SOCSO Contribution in Workers Payslip	SOCSO Contribution Form 8A from the contractor	Total Rate of contribution as per Employees' Social Security Act 1969 (Act 4)
XXXXXX-XX-9447	RM3,XXX.XX	RM32.60	RM32.60	RM68.60

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<tr><td>XXXXXX-XX-5059</td><td>RM4,XXX.XX</td><td>RM32.60</td><td>RM18.10</td><td>RM95.60</td></tr>
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With the above objective evidence, Minor non-conformity was raised in this indicator.
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<td>2.2.3</td>
<td>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.
- Minor compliance -</td>
<td>SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has established the Vendor Integrity Pledge and Vendor Code of Business Conduct (VCOBC). Reflecting to the indicator 2.2.2, all contracted parties/vendors were required to sign Vendor Integrity Pledge (VIP) and adhere to the following requirements:
- Vendor Code of Business Conduct (VCOBC)
- All applicable laws and regulations related anti-bribery, fraud, and corruption.
The VCOBC contains clauses disallowing child, forced and trafficked labour. It can be sighted under:
5.7 Eradication of Exploitation - The Group endeavours to eradicate all forms of bonded and forced labour, slavery, human trafficking, and sexual exploitation by implementing International Labour Organisation (ILO) core labour standards and conventions. When supplying labour to perform work for the Group, Vendors shall refrain from using or facilitating any of the following activities:
• The Vendors' Employees are not charged with recruitment fees for the purpose of restricting free movement.
• Original identification documents of the Vendors' Employees such as passport or work permits are not retained involuntarily by Vendors.</td>
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		• Payment of the Employees' salaries are not withheld or delayed beyond the extent permitted by applicable laws and regulations in the countries where the Vendors operate. • In addition, the Vendors shall ensure that recruitment of its Employees and workers are done via legitimate recruitment agencies, which are properly licensed to operate under applicable laws. 5.8 Abolishment of Child Labor & Protecting the Rights of Children – The Group seeks to promote the well-being of children and safeguard them from any form of maltreatment or exploitation, including but not limited to child sex tourism, child trafficking, and child pornography. As such, Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/or formal and structured apprenticeship, educational and training programmes. Based on contract samples reviewed at each visited operating unit, it was found that the contractor has signed the VIP and the documents have been presented to the auditor for verification. This was also confirmed through interview with sampled contractor during the audit. Refer to the samples record of workers contractor list in Contractor Master List, no young workers hired by the contractor in SOU 1 Sungai Dingin.	
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	**(C)** For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder	The directly sourced FFB for the mill are only from its own supply bases or from other its sister company's estates. Therefore, there is no issues for the mill to obtain all the required information and documents required by this indicator.	Complied

	• One or more supporting documents for claims • Valid MPOB license - Critical (Major) compliance -		
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator2.3.1. - Minor compliance -	A new announcement has been made on the RSPO website regarding updates for the interim measure for the fulfilment of indicator 2.3.2 of the 2018 RSPO Principles & Criteria whereby mentioned "In reference to the Announcement made on 14 February 2022, the Standard Standing Committee (SSC) has endorsed the extension of the interim measure for the fulfilment of Indicator 2.3.2 of the 2018 P&C until the revised Principles and Criteria (P&C) is adopted by RSPO Members at the General Assembly in the year 2024. This indicator relates to the data collection required to demonstrate the legality and locality of all indirect FFB suppliers to the mill. The extension of the interim measure is only applicable to cases that have been registered within the deadline stipulated in the previous announcement. New registrations of cases after the deadline will not be accepted." The announcement can be access through the link below: Updates: Interim Measure for the Fulfilment of Indicator 2.3.2 of the 2018 RSPO Principles and Criteria - Indirect FFB Suppliers - Roundtable on Sustainable Palm Oil (RSPO) Previously, following the 1st RSPO Announcement dated 14 February 2022 in Interim Measure for Fulfilment of Indicator 2.3.2, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has submitted the indicator 2.3.2 Case Register to RSPO Secretariat as evident in email communication dated 11/11/2022. Acknowledgement from RSPO Secretariat was received on 24/11/2022. SD Guthrie Berhad (Previously Known As Sime Darby	Complied

		Plantation Berhad) aimed to fulfil the requirement of this indicator by November 2023. Reflecting to the above, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has taken steps in objective to comply with 2.3.1 and 2.3.2 of these requirements by developed Standard Operating Procedures (SOP) entitled Responsible Sourcing Guideline for FFB Traceability (Doc. No.: SD/SDP/GS/001, date: June 2020). This SOP is a guideline to trace and record the indirect FFB supplier. As mentioned in section 3.1 and 3.3 of the SOP, the mandatory requirements to be followed by third party FFB suppliers are: 1) Valid MPOB license 2) Oil palm farm is legally owned to demonstrate legal entitlement to the hand ownership. Evidence may include grant/land title. 3) Geolocation of the third party FFB suppliers Several indirectly sourced FFB for the mill were recorded in the Trace to Plantation (TTP) master list system and file. The information of locations with GPS coordinates, MPOB license no., MPOB license validity and land title no. were kept in the system. In the system and file, the palm oil local scheme certificate i.e.: Malaysian Sustainable Palm Oil (MSPO) such as MSPO certificate no. and validity of certificate for each FFB supplier was also recorded. The list was updated on 07/01/2024 by Supply Chain Executive from HQ. The executive gathers information on indirectly sourced FFB from all POM under Sime Darby Plantation and proceed to input this data into the TTP system and file. The supporting documents for FFB delivery to the mill were made available for verification. The process of getting the information is still in progress at the point of this audit.	

Principle 3: Optimise productivity, efficiency, positive impacts and resilience			
Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.			
3.1.1	**(C)** A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance -	The business plan for the mill is reflected in the form of an annual budget (MPLAN) and the projection for 5 years prepared as guidance for future planning. The business plan contains production CPO, OER, and KER, utilization rate and CAPEX. The business or management plan for the estates were presented in the form of annual budget (MPLAN) with 5 years projection (2024 – 2028). The annual budget contains the crop projection and the finance allocation for field operation and administration. The management has their monthly progress report and regular meetings to monitor the expenditure to ensure the budget is not overrun. Annual business plan in the form of annual budget and the projection for 5 years prepared as guidance for future planning. In the 5 years business plan include items as follows: a) Palm oil mill i. Mill intake – FFB input ii. Production of CPO iii. Production of PK iv. Total Palm Oil Extraction v. Total Palm Kernel Extraction vi. Mill cost b) Oil Palm Estate	Complied

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<td>i. Total crop projection and yield potential
ii. Activity direct cost
a. Mature upkeep
b. Manuring
c. Harvesting and collection
d. Transportation
e. Nursery
iii. Estate administration
a. Admin Cost
iv. Labour overhead
v. Road and bridges
vi. Cost of production.
The budget plan was reviewed annually with both actual and forecasted amount for 5 years (up to 2027) and well documented upon request.</td>
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<td>3.1.2</td>
<td>An annual replanting programme projected for a minimum of five years with yearly review, is available.
- Minor compliance -</td>
<td>SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) SOU 1 Sungai Dingin POM Certification Unit has established a long-range replanting programme until FY 2028. Replanting is planned for the fields older than 25 years, non-performance fields (yield) and Ganoderma infected palms. The total Ha for the projected replanting of sampled Estate are as follows:
<table>
<tr><td>Estate</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr>
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Jentayu Estate	0.00	0.00	152.84	246.97	0.00
Bukit Hijau Estate	178.94	113.36	108.64	0.00	0.00
Sungai Dingin Estate	233.47	268.06	266.08	261.14	230.02
Bukit Selarong Estate	279.37	212.07	230.95	251.33	0.00

New Planting Conversion From Rubber to Oil Palm

Estate	2024	2025	2026	2027	2028
Jentayu Estate	173.65	149.35	0.00	0.00	0.00
Bukit Hijau Estate	249.79	0.00	0.00	0.00	0.00
Sungai Dingin Estate	113.07	132.96	280.59	219.57	0.00

Internal Social & Environment Impact Assessment (SEIA) Report has been conducted for SOU 1 Supply bases (Conversion of Ex Rubber Plantation to Oil Palm Plantation) by Group Sustainability Department, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad). Report date as below:

		Jentayu Estate: 14/02/2023 (173.65 Ha) Bukit Hijau Estate: 16/02/2023 (249.79 Ha) Sungai Dingin Estate: 15/02/2023 (113.07 Ha) Based on interview with management, currently in the tendering process stage. Based on site visit, activities conversion from rubber to oil palm (new planting) related felling was yet to start.	
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake. - Minor compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) SOU 1 Sungai Dingin POM Certification Unit held management reviews at their respective sites on a yearly basis. Among the matters discussed during the management review are as follows: - 1. Introduction by Chairman 2. Results of Internal Audits covering RSPO & MSPO 3. Customer feedback 4. Status up preventive and corrective actions 5. Follow up actions from management review 6. Changes that could affect the management system 7. Recommendations for improvement 8. Improvement of the effectiveness of the management system and process 9. Resources need	Complied

		The minutes of the meeting indicated that Internal audit findings were each thoroughly examined, and the corrective action plan were discussed. The management review was conducted at the respective operating units as follows: Jentayu Estate: 15/03/2024 Sungai Dingin POM: 13/05/2024 Bukit Hijau Estate: 06/03/2024 Sungai Dingin Estate: 25/05/2024 Bukit Selarong Estate: 09/03/2024	
Criterion 3.2: The unit of Certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable Continuous improvement in key operations.			
3.2.1	**(C)** The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. - Critical (Major) compliance -	The continual improvement plans were established. The documents were being maintained and updated with the assistance and guide from Sustainability Department. SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) is committed to utilise the established system to regularly monitor and review their key activities at the mill and estates. Relevant action plans were initiated to continuously improve its key areas of operations, environmental, safety, health and welfare of the workers as well as social contribution to the community. Among others the continual improvement plans reviewed were: - Pollution Prevention Plan - Identification and Management of Wastewater - Waste Management Plan - Environmental Improvement Plan	Complied

		- Water Management Plan - Safety and Health Programme - SIA management plan	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template]. **PROCEDURAL NOTE:** The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed. Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required. - Minor Compliance -	The reporting for the economic, social, and environmental metrics of the SOU 1 Certification Unit utilizes the RSPO metric template Version 2.1 (updated June 2021). All information filled in the template accurately reflects each operating unit of the Unit of Certification (UoC). Furthermore, the Annual Communication of Progress (ACOP) reporting for the year 2022 of SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has been submitted to the RSPO Secretariat. This report is publicly available on the RSPO website at the following link: https://document.rspo.org/2022/Sime_Darby_Plantation_Berhad_ACOP2022.pdf Additionally, the PalmGHG data for this UoC has been submitted to the BSI Assessment Team prior to the audit and was approved after onsite verification by the CB using PalmGHG Version 4.	Complied
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.			
3.3.1	**(C)** Standard Operating Procedures (SOPs) for the unit of certification are in place. - Critical (Major) compliance -	The mill has the following documents as their SOPs: 1) Mill Quality Management Manual v.1 2008/MQMS/QMM/08 as a guidance document to operate the mill. 2) Sustainability Plantation Management System (MQMS/SOM/08 v.1 dated 1/11/2008) to includes mill SOPs. Sighted SOP for fruit handling station, sterilization station, threshing station,	OFI

		pressing station, kernel recovery station, boiler station and effluent treatment plant. The estates have a separate SOPs which include SOP EQMS, Pictorial Safety Standard, Estate Quality Management System and Agricultural Reference Manual that covered planting material, nursery techniques, replanting, land preparation, planting density, canopy management, water management, harvesting, loose fruit collection, weed control and transport. Nonetheless, The Chemical Mixing Procedure (doc. no.: BHE/OC/SOP-35-2020) can be further enhanced to address the method to keep the herbicides pre-mixing equipment i.e., measuring jugs and mixing pails, and spraying nozzles since during the site verification at Bukit Hijau Estate, the equipment was kept at the uncertain place elsewhere by the person in-charge (a mandore). (OFI)	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor Compliance -	Apart from daily routine supervision, among the other mechanism to check consistent implementation of the procedures are visit by the agronomist, internal audit, site inspection by the SHO/safety coordinator, ESH visit, SCRA and SORA visit to name a few.	Complied
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor Compliance -	The sampled operating units maintain all records of monitoring and available for review. Among the records verified but not limited to were: - Various checklists used by the estates and mill for operations. - Health and safety monitoring - Line site Inspections (Weekly) - Work Site Inspections (Quarterly)	Complied

		- Crop Quality Assessment by SQM (6 Monthly) - Plantation Management Unit (Yearly) - Internal Audit (Yearly) - Environment, Safety & Health Visit (as and when required) - Structured Oil Recovery Assessment (SORA) – (6 Monthly)	
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	**(C)** In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is documented. - Critical (Major) compliance -	There is no new planting nor expending the existing ones conducted by each operating unit under SOU 1 Sungai Dingin as of the date of the audit. No additional methods have been implemented or introduced in the operations of the mill and estate, which could potentially result in altered impacts on the social aspects. The social impacts arising from the mill and estate operations have remained consistent since last assessment. However, SOU 1 Sungai Dingin consists of Jentayu Estate, Sungai Dingin Estate and Bukit Hijau Estate is in the process of converting some areas from rubber to oil palm. The process is currently at the tender stage, where the Head Office needs to approve the tender before the new planting process can begin. Site visit to all involved estates have shown no evidence that the new planting work has started. Following to this, each operating involved has conducted Social and Environmental Impact Assessment (SEIA) to identify impact Assessment of all major planned activities, including land clearing, planting, as well as impacts on HCVs, biodiversity and RTE species, both within and beyond concession boundaries. The SEIA also assessed land ownership and user rights, current land use patterns, people's amenity as well as impacts on employment, employment opportunities or from changes of employment terms. As the new	Complied

		planting has not started yet and is pending due to the tender process, the implementation and effectiveness of SEIA report cannot be further checked and verified. Nonetheless, SOU 1 Sungai Dingin has conducted a Social Impact Assessment (SIA) which is the report is made available to the audit team during the audit. The audit team observed that the assessment covers the entire Certification Unit, including the Sungai Dingin POM, Sungai Dingin Estate, Bukit Hijau Estate, Bukit Selarong Estate and Jentayu Estate whereby the assessment has been conducted on 23/02/2015 to 05/03/2015 by Group Sustainability Department. The findings of the assessment have been classified into 5 different category which are good practices/findings, issues, complaints suggestion and other finding by stakeholders. Further verification also indicates that the assessment has focuses several key areas as follows (mention in attachment 1 of the SIA report): • Housing/living condition • Health facilities • Environment impact (air/water quality) • Health condition due to work/task • Education (creche) • Entertainment facilities (playground, hall, etc.) • Working environment/condition (salary, etc.) • Relationship with management • PPE distribution • Training/information sharing	

		• Annual event/celebration • Welfare (goods, donation) • Co-existence with migrant workers • Complaint/grievance procedure (complaint channel, etc.) • Union (annual meeting, efficiency) • Transportation (to school, nearby stores, emergency) • Harassment Following to the key areas assessed, the audit team observed that several issues has been identified, example are as follows: **Sungai Dingin POM** 1) Mill management to maintain the road condition from mill to housing complex. 2) Some workers do not understand their salary calculation and the codes in their payslip. **Sungai Dingin Estate** 1) Condition of workers housing complex needs to be improved i.e., cleanliness and safety aspects. 2) Estate management to clear up the trench bordering school and estate fields. **Jentayu Estate** 1) Management to resolved cattle intrusion issue at housing complex area.	

		2) Worker requests that water at workers housing complex is supplied in the evening. **Bukit Hijau Estate** 1) Estate management to provide sundry shop at housing complex area. 2) Workers requests equip workers housing with fence to avoid cattle and stray dogs from entering area. **Bukit Selarong Estate** 1) Workers request that source of water supply at workers housing complex change to government instead of using tube well. 2) Workers request to provide sundry shops at housing complex area. Management plan has been established by each operating units and has been verified by the audit team. There is evidence that the management plan has been developed in participatory ways with the stakeholders. This has been verified during stakeholder consultation conducted with several stakeholder during the audit. Despite the above, there are good practices identified during the assessment that has been highlighted by the stakeholders, for example: • Workers and management share a very good relationship. Easy to approach to management and management concerns on their welfare. • Management emphasizes strongly on safety and health. • Free transportation provided for workers dependant to school.	

		• Two-way interaction between villagers and estate management through event invitation. List of stakeholders met and interview during the assessment is made available in the report covering stakeholders' groups i.e., local workers, foreign workers, contractors, relevant government agencies and local communities residing within the vicinity of the Certification Unit. For the year 2023/2024, an Environmental Impact Assessment (EIA) was established to identify environmental aspects in all estate activities including the mill. This assessment was documented using Environmental Aspects Impacts Identification and Environmental Impacts Evaluation forms, covering all activities in the estates and mill. The EIA was conducted in accordance with established Standard Operating Procedures (SOP), as outlined in the SOP Standard Operating Manual, subsection 5.4: Planning, and Appendix 5.4.1b: Environmental aspect/impacts evaluation procedure. Sample of activity verified were: Estates 1. Grass cutting 2. Parking vehicle 3. Herbicide spraying 4. Maintenance station 5. Store cleaning Mill 1. Steriliser 2. Boiler	

		3. Laboratory 4. EFB dumpsite 5. Final discharge The plans and impact assessments relating to environmental impacts based on documents for both estates and the mill are elaborated in the following records: • Appendix 5.4.1b - Environmental Aspect and Impact Evaluation Procedure, (version 1; year 2008 Issue no. 1; dated 1 April 2009 Register) • Appendix 5.4.1c - Environmental Aspect and Impact Identification form (version 1; year 2008 Issue no. 1; dated 1 April 2009; MR-01/EIA) • Appendix 5.4.1d – Environmental Impacts Evaluation form (version 1; year 2008 issue no. 1; dated 1 April 2009; MR-02/EIE) The monitoring on the impact of mill and estates activities has been verified and found in order.	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. - Minor Compliance -	Reflecting to the indicator 3.4.1, SOU 1 Sungai Dingin has conducted a Social Impact Assessment (SIA) and the assessment covers the entire Certification Unit, including the Sungai Dingin POM, Sungai Dingin Estate, Bukit Hijau Estate, Bukit Selarong Estate and Jentayu Estate whereby the assessment has been conducted on 23/02/2015 to 05/03/2015 by Group Sustainability Department. Among the methods used in the assessment were interviews with stakeholders, site observations and documentation reviews. The assessment had covered the affected stakeholders such as contractors, government authorities, local communities, and workers. Issues raised by the stakeholders were incorporated into a management plan. Social profile such as social background	Complied

		of employees, background of local community, education, safety & health, living condition, infrastructure and amenities and stakeholder engagement were taken into consideration in the assessment. For existing operation, the social impact management plans were developed and updated from time to time by each visited operating units. The updating of the management plan was based feedbacks and issues collected during various of meeting such as stakeholder meeting, social dialogue session, OSH meeting, trade union meeting, and complaint book. Social Impact Assessment Plan FY2024 has been developed by each operating unit which consists of list of issues, sources of issues, action plan, status, person in charge and date of commenced. The management plan entails various action plans as outlined below: • Environmental Risk Management: Reviewing Environmental Impact Assessments (EIA) / Environmental Impact Evaluations (EIE) to address any operational changes. • Domestic Waste Management: Disposing of domestic waste through MPK (Majlis Perbandaran Kulim). • Sewage Waste Management: Engaging with licensed contractors for effective sewage management. • Scheduled Waste Management: Maintaining an inventory and ensuring proper disposal of scheduled waste. • Recyclable Waste Management: Disposing of recyclable waste through registered purchasers and conducting frequent checks.	

- Water Management: Immediately repairing broken pipelines and identifying any leakages for efficient water management.

The SEIA, along with its management and monitoring plan, were continuously reviewed and updated with the participation of affected stakeholders, both internal among employees and external stakeholders, with the latest external stakeholder consultation meeting conducted on 18/04/2024.

The management already establish the environmental management plan for Mill / Estate base on EIA and EIE and also department of environment requirement (*Jadual Pematuhan*). The plan for environmental as per below:

Improvement issue	Action Plan
Waste reduction	To properly manage all usage of oil with proper tracking
	Improve / rectify all the leaking hydraulic oil and lubricant oil at machinery
People	Implement total productive maintenance and 5s activity in every station
	Mill give support if worker need to do festival event
	Mill management provide grievances platform for workers to complaint if any
Planet	Locate proper oil trap to avoid the chemical go into monsoon drain
	Store schedule waste at specific area that mill have prepared for it

		Manage schedule waste that should be disposed by the authorized contactor for every 6 months This has been monitored by the management unit with PIC, timeframe and the status of implementation.	
3.4.3	**(C)** The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. - Critical (Major) compliance -	The management plan is established based on operations with Management plan was review and updated regularly in a participatory way based on feedbacks and issues collected during various of meeting such as stakeholder meeting, social dialogue session, OSH meeting, trade union meeting, and complaint book. Social Impact Assessment Plan FY2024 has been developed by each operating unit which consists of list of issues, sources of issues, action plan, status, person in charge and date of commenced. As per verification, there is evidence that all issues that has been highlighted in the social impact assessment and management plan that has been established has been implemented based on document review. It has been further confirmed through interview with affected stakeholders that there are no repeating same issues for issues that has been highlighted in the assessment. The management plan, established based on operations with significant environmental impacts, undergoes annual review. It outlines environmental issues, mitigation actions, monitoring plans, and assigns responsibilities for implementation oversight. Among the plan established were: 1. Environmental management plan - To review EAI/EIE for any changes in operation - Create further awareness on recycling among workers through training	Complied

		- Monitoring of estate quarters 2. Waste Management Plan - Maintain inventory of SW - Inventory for storage of SW - Put signages and centralised all the waste of scrap iron bay 3. Pollution Prevention Plan - Ensure the preventive maintenance vehicles checklist were in place. Regularly inspection is carried out to these vehicles. - To place a tray under neath the vehicles 4. Water Management Plan - Water supply to purchase from SYABAS - Awareness of water consumption - To carry out immediately repair of broken pipelines and identify any leakages. 5. IPM Management Plan - Intensive planting of beneficial plant - Fixing barn owl box achieve target ration 1:10 - IPM Bagworm refreshment training	
Criterion 3.5: A system for managing human resources is in place.			

3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable. - Minor Compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has documented its employment procedures in two key documents, Migrant Worker Responsible Recruitment Procedure, dated 20/08/2021 and Guideline on the Recruitment of Local Workers, dated 07/12/2020. The purpose of this documents is to explain recruitment processes for both local and foreign workers including pre and post recruitment. Among other aspects, the procedure has outlined the selection, hiring, promotion, retirement, and termination of workers. As specified in the Migrant Worker Responsible Recruitment Procedure, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) conduct selection and recruitment of migrant workers directly in the respective countries of origin. The recruitment of foreign workers will be carried out by the Workforce Management Unit (WMU) and HR department. WMU is responsible for conducting a briefing to potential workers on the job and provide the following information to the potential candidates during interview session: - Job requirements - Terms and condition of the work (e.g., wages, work hours, leave, benefit, safety, and health) - Policy - Grievance channels available After the interview, workers will also be questioned about whether they have encountered any unethical practice, deceptive processes, or intimidation from any party involved. Section 3.2 of the procedure also mentions that where there is a requirement to use the services of recruitment agents (vendor) in	Complied

		the origin country, SD GUTHRIE BERHAD (PREVIOUSLY KNOWN AS SIME DARBY PLANTATION BERHAD) shall enter into partnership agreements to ensure the process recruitment managed by recruitment agents is transparent and follow the rules and standard required by SD GUTHRIE BERHAD (PREVIOUSLY KNOWN AS SIME DARBY PLANTATION BERHAD). Other part mentions in the procedure are no charging of recruitment fees, transparent terms and conditions of employment in contracts, no withholding of passports or personal documents and grievance channels. The appendix in the procedure has summarizes the process flow of migrant workers recruitment from start of the recruitment process to the end. While for hiring local workers, section 4 of the Guideline on the Recruitment of Local Workers states that operating unit need to identify vacant positions in operations and request for necessary approvals to recruit new workers. Interested applicants are required to fill out an Application Form. They will be screened and shortlisted for an interview by Assistant Manager at the operating unit. During interview, the Assistant Manager is to brief the applicant the job, tasks, and expectations, in a language that they understand. List of successful applicant will be provided to the Manager for final approval for recruitment. Prior to commencing work, workers will be given an induction briefing and the briefing includes information on: - Employment contract terms and conditions - Company policies - Housing rules - General details on operations	

3.5.2	Employment procedures are implemented, and records are maintained. - Minor Compliance -	Based on interview with sampled workers and documentation review, it was found that employment procedures as mentioned in indicator 3.5.1 were implemented and all the records are adequately maintained. Induction process is mandatory to be carried out by operating units to ensure company's rules and regulations were socialized and acknowledged by the workers. Induction briefing, fill out application form, medical checkup, interview session, briefing on salary, employment terms and conditions, as well as information about grievance channel were conducted as per required in the procedures established. This was confirmed during interview with sampled workers comprising both of foreign workers from different origin countries and local workers. During the audit, stakeholder consultation was conducted with several neighbouring operating unit and local community. It was noted that job vacancies, if any, would be advertised near the locations of the operating units. At the operating units, application forms, interview assessment form, medical check-up report, copy of identification documents and employment contract for newly recruited employees were made available for verification. These are among the pre-requisites outlined in the recruitment procedure.	Complied
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	**(C)** All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -	The mill and estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA and NRA reports were verified during the assessment. HIRARC is subject for a review in event of the following:	Complied

		- Change in work process - Revision/changes in legislative requirement - Occurrence of accidents Based on the risk assessments, appropriate risk control measures were determined and implemented for the respective activities and operation.	
3.6.2	**(C)** The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -	Basically, the H&S plans were derived from risk assessments such as HIRARC, CHRA, NRA, to name a few. The effectiveness of the plans was monitored in many ways such as: - Internal audit - Workplace inspection (including field supervision) - Accident & incident reporting - Medical surveillance - Chemical exposure monitoring - Audiometric test	Complied
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.			
3.7.1	**(C)** A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&C, in a form they understand, and which includes assessments of training. - Critical (Major) compliance -	The annual training program for 2023 and 2024 was made available for verification at all the sampled operating units. The programme has covered all aspects of the RSPO elements including gender-specific needs e.g., sexual harassment awareness, and new mothers' needs. There were also additional subjects including the estate operating procedures, parameters, vehicles maintenance etc. The training program also specified the target group of employees to be trained under specific subjects. The program mainly covers both requirements of the estates and mill of the CU.	Complied

<table>
<tr><td>3.7.2</td><td>Records of training are maintained.

- Minor Compliance -</td><td>Records of training were maintained by the mill and estates and made available for verification.
<table>
<tr><th rowspan="2">Types of training</th><th colspan="5">Dates</th></tr>
<tr><th>Jentayu</th><th>Bkt Hijau</th><th>Sg Dingin</th><th>Bkt Selarong</th><th>Sg Dingin POM</th></tr>
<tr><td>Harvestin g</td><td>26/1/24</td><td>2/1/23</td><td>17/2/24</td><td>31/1/24</td><td>-</td></tr>
<tr><td>Chemical handling</td><td>2/11/23</td><td>16/1/24</td><td>16/3/24</td><td>24/5/24</td><td>7/8/23</td></tr>
<tr><td>First aid</td><td>24/5/24</td><td>17/1/23</td><td>9/5/24</td><td>4/3/24</td><td>18/5/24</td></tr>
<tr><td>Tractor driving</td><td>1/2/24</td><td>29/9/23</td><td>15/5/24</td><td>20/1/24</td><td>-</td></tr>
<tr><td>Wastes manage ment</td><td>25/5/24</td><td>17/3/23</td><td>28/3/24</td><td>4/4/24</td><td>18/9/23</td></tr>
<tr><td>HCV/ERT</td><td>1/3/24</td><td>29/5/23</td><td>16/2/24</td><td>24/3/24</td><td>18/4/23</td></tr>
</table></td><td>Complied</td></tr>
<tr><td>3.7.3</td><td>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.

- Minor Compliance -</td><td>The mill has designated personnel involved in supply chain certification and established a committee, as per the appointment letter signed by the Mill Manager. The identified personnel and committee members include Assistant Managers, Weighbridge Clerks, Operation Supervisors, Laboratory Analysts, FFB Graders, and Auxiliary Police.

To ensure understanding and awareness of the supply chain certification system among all workers, the management conducted training sessions. The reviewed training sessions include:</td><td>Complied</td></tr>
</table>

		SCCS Standard Operating Procedure training conducted on 21/03/2024 by HQ. Training also being given to contractor on 06/02/2024.	
Criterion 3.8: Supply chain requirement for mills (note: All supply chain requirements are considered as **Critical (C)**. However, it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	Sungai Dingin POM is under mass balance module. Thus, this indicator is not applicable.	Not Applicable
3.8.2	Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.	Sungai Dingin POM received and processed both RSPO certified and uncertified FFB from plantations/estates, outgrowers and FFB Traders and claim only the volume of oil palm products produced from processing of the certified FFB as MB certified.	Complied
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK)	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in this public	Complied

	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.	summary report. The actual tonnage produced from last audit date is reported in the summary in Table 7 and Table 10.	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	The registration of PalmTrace will be carried out by the Marketing Department in HQ. Company has registered in PalmTrace system as follows: Member Name: Sungai Dingin Oil Mill – Sime darby Member ID: RSPO_PO1000000104 RSPO Membership Number: 1-0008-04-000-00 (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)) Type of Business: Oil mill	Complied
3.8.5	Documented procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be	Documented Procedures were made available for verification and the requirements have been adhered to as follows: a) Refer Sustainable Supply chain and Traceability Procedure dated January 2024 with reference number SD/GSD/202401/SCCS. b) Complete and up to date records and reports in relation to RSPO SCCS were maintained and available for verification. Among the records available were Mass Balance Sheet, Internal Audit Reports, and SCCS Training records. c) Mill have identified and appointed the Mill Manager as the PIC for RSPO Supply Chain Certification Standard requirements as	Complied

	able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.	stated in Sustainable Supply chain and Traceability Procedure dated January 2024 Section 4.0 Responsibilities. d) Procedures for receiving and processing certified and non-certified FFBs were addressed in the Sustainable Supply chain and Traceability Procedure dated January 2024 Section 7.0 Receiving FFB at the Mill. Sungai Dingin POM was MB Mill thus there is no issue on the contamination.	
3.8.6	Internal Audit i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill: a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.	i) The procedure to conduct annual internal audit is addressed in the Sustainable Supply chain and Traceability Procedure dated January 2024. Refer section 18.0 Internal Audit. Refer latest SCCS Internal Audit dated 07/03/2024. Based on the internal audit report and checklist, the elements of RSPO supply chain were adequately covered including the RSPO Market Communications and Claims elements. ii) There was 4 non-conformity raised from the internal audit. For non-conformity, corrective action has been established to rectify the lapse found. The status of the non-conformity has been discussed in the management review meeting. SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) SOU 1 Sungai Dingin POM Certification Unit held management on 13/05/2024. The minutes of meeting was available and verified.	Complied
3.8.7	Purchasing and Goods In i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.	Sungai Dingin POM maintain the daily records of all certified and uncertified FFB received and documented in daily processing records. The records include the FFB suppliers, weight, and vehicle transportation details. The mill has maintained records of FFB	Complied

ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.

iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.

received such as Delivery Notes and Weighbridge operator. Sample of FFB delivery records:

Incoming FFB

Certified Supply Base (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad))

Estate	Bukit Selarong	Somme
Certified No	RSPO550179	RSPO550179
Date	30/03/2024	01/01/2024
Ticket No	214XX	289XXX
Vehicle No	KEHXXXX	ALGXXXX
Field / Block	PO06, P99C	2010A
Weight, MT	10.72	14.24

Non-Certified 3rd Party FFB (OCP)

Estate	TXXX TXXX	CX TXXX ENT
Date	08/01/2024	30/03/2024
Ticket No	289XXX	292XXX
Vehicle No	VBXXXXX	PQHXXXX
Weight, MT	24.46	12.87

		Mechanism to handle non-conforming FFB and documents has been detailed up in the Procedure Sustainable Supply chain and Traceability Procedure dated January 2024 Section 11.0.	
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation): a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number.	Sungai Dingin POM ensured the required information is available in document form. Outgoing records of CPO and PK were verified as below: CPO - MB a) The name and address of the buyer; BUYERXXXXXX b) The name and address of the seller; Sungai Dingin POM c) The loading or shipment / delivery date; 27/02/2024 d) The date on which the documents were issued; 27/02/2024 e) RSPO Certificate Number: RSPO 550179 f) A description of the product: CPO MB g) The quantity of the products delivered; 40.21 Mt h) Any related transport documentation; BQJXXXX i) A unique identification number: 029XXX PK - MB a) The name and address of the buyer; BUYERXXXXXX b) The name and address of the seller; Sungai Dingin POM c) The loading or shipment / delivery date; 18/01/2024 d) The date on which the documents were issued; 18/01/2024 e) RSPO Certificate Number: RSPO 550179	Complied

		f) A description of the product: PK MB g) The quantity of the products delivered; 43.07 Mt h) Any related transport documentation; AMHXXXX i) A Unique identification number: 029XXX	
3.8.9	Outsourcing Activities i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has 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	Sungai Dingin POM has established Standard Operating Procedure related Outsourcing Activities. Refer Sustainable Supply chain and Traceability Procedure dated January 2024 with reference number SDP/GSD/202401/SCCS Section 13.0. i. Stated in the SOP, CPO mill cannot outsource processing activities like refining or crushing. Outsourcing activities for Sungai Dingin POM was for CPO and PK transportation. ii. Sighted the contract agreement between SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) and contractor: a) Sungai Dingin POM has legal ownership of all input material to be included in the outsourced process. Refer listing of FFB Supplier Certified and Non-Certified. The contract agreement and details like MPOB licence were kept in the file. b) Refer Contract Agreement between SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) and CPO Transportation (MXXXXX BXXXXX Sdn Bhd: Validity 01/11/2023 until 31/10/2024. The agreement was detailed up on the matter that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.	Complied

	operations, systems, and all information, when this is announced in advance.	c) Mill trades CSPO and CSPK with its buyers among refineries and/or oleo-chemical plants. Based on agreements, transporter has no ownership of transported products and owned by buyer. As per Supply chain procedure, mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. Latest communication was conducted during SCC training dated 06/02/2024. d) The contract agreements specified that all transporters are required to fulfil and comply with applicable legal requirements. Refer Section 8.0 Obligation, Undertakings and Covenants Of The Transporter that details on 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.	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	Names and contact details of transporters used for the physical handling of RSPO certified oil palm products were recorded and registered in the mill supplier database system. The independent third parties involve in Mill operation is only transportation services for CPO and PK.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	There is no new contractors used for the handling of certified CPO and PK. As per stated in the procedure Section 13.5 "The Mill shall inform in advance the outsourced contractors if audit is deemed necessary by Certification Bodies (CB) and ensure that the contractors engaged provide relevant access for the CBs to their respective operations, system, and any and all information, when this is announced in advance."	Complied

3.8.12	Record keeping i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.	Record Keeping i) All the sampled records related to the movements of RSPO certified materials and products were found to be accurate, complete, up-to-date, and accessible. ii) The retention period for maintaining the traceability records is 3 years as stated in the January 2024 with reference number SDP/GSD/202401/SCCS, Section 5.4. iii) NA as the mill is using MB model. iv) For Mass Balance Module: a. Sungai Dingin POM have kept all records and maintained balance of RSPO certified FFB and CPO and PK Deliveries. b. Certified CPO and PK despatch that are delivered was deducted from the material accounting system. c. Sungai Dingin POM has delivered Mass balance from a positive stock. Verified through Mass Balance sheet and Palm Trace transaction.	Complied
3.8.13	Extraction Rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own	Conversion factor of CPO and PK production is depending on the actual OER and KER. Verified OER and KER as below. Month | OER | KER	Complied

	extraction rates based upon past experience, documented and applied it consistently.	Apr 2023 – Mar 2024 | 19.96 | 5.00	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	Sungai Dingin POM derives the extraction rates based on the actual extraction rate produced in the mill. Therefore, the accuracy is continuously maintained.	Complied
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	NA as the mill is using MB module.	Not Applicable
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.	Registration of transactions i) The registration of PalmTrace is carried out by the Sime Darby's Global Trade Marketing Department, HQ. All transaction will be registered in the PalmTrace. Verified the registration of CPO Sale and PK Sale. ii) RSPO Certified Volumes Sold under as different scheme or conventional has been removed in the IT Platform. Sample of removal has been made for CPO and PK has been verified. Major NC Removal for PK sold as conventional was not conducted. Based on verification of Mass Balance Record 2023/2024 and CPO Delivery Record sighted availability RSPO Certified CPO sold as conventional= 9,562.58 MT and RSPO Certified PK sold as conventional= 1,667.25 MT in the period Apr 2023 – July 2023 (Previous License Periods). Verification with RSPO IT Platform (Palm Trace), removal has been made for CPO however, there is no	Non-compliance

		evidence of removal has been made for the PK. Thus, Major NC was raised.	
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	RSPO trademark was not used. Nonetheless, the facility is aware with the requirements of the RSPO Rules on Market Communications and Claims.	Complied
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.	The Sime Darby Plantation has highlighted its RSPO membership and its commitment to the objectives and principles of RSPO via Sime Darby Plantation's (Sime Darby Plantation Berhad) 2021 Sustainability Report, which stated "SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) was a founding member of the Roundtable on Sustainable Palm Oil (RSPO) in 2004. We started working towards 100% RSPO certification across our operations in 2008, making sustainable, ethically-sourced palm oil our rallying cry."	Complied
4.2	In corporate communications, a member is allowed to: A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	In the Sime Darby Plantation's (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)) 2021 Sustainability Report https://www.sdguthrie.com/sustainability/reports-policies-and-statements/, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has stated their targets and progress, i.e., 100% RSPO certified estates and mills, Support 100% scheme smallholders in Indonesia to obtain RSPO certification and Maintain RSPO certification for 100% of smallholders in PNG and Solomon Islands. Details of RSPO Trademark License of Sime Darby Plantation as below:	Complied

		• License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, in the corporate communications, no usage of RSPO Trademark License.	
4.3	Members are **not allowed** to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	Based on the desktop studies, site visit and documentation review, it is confirmed that there is no usage of the RSPO corporate logo.	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Based on the desktop studies and documentation review, it is confirmed that there is no statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include: • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified."	Evident from the Sime Darby Plantation's (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)) 2021 Sustainability Report https://www.sdguthrie.com/sustainability/reports-policies-and-statements/ that the management has made statements that highlight their RSPO certification status and product-related claims in their corporate communication tools which complied with the requirement of RSPO Market Communication and Claims 2020.	Complied

	• "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products."		
4.6	RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following: A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication. B. Claim statements are limited to the following examples: i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)." ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim. C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".	As indicated on the RSPO website (https://rspo.org/members/1-0008-04-000-00/), SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has been an RSPO member since 07 September 2004, holding RSPO Membership No. 1-0008-04-000-00. Therefore, this specific indicator is deemed Not Applicable for this UoC.	Not Applicable
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters,	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel	Complied

	displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	(PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)) 2021 Sustainability Report https://www.sdguthrie.com/sustainability/reports-policies-and-statements/.	
5.1.2	Product-specific communications are voluntary.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the Product-specific communications are made voluntary by the management.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that there is no usage of any other trademark or label by the management.	Complied
5.1.5	If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below	As Sungai Dingin POM is an Oil Mill, which only processes FFBs and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable

	• RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer.		
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	As Sungai Dingin POM is an Oil Mill, which only processes FFBs and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)) 2021 Sustainability Report https://www.sdguthrie.com/sustainability/reports-policies-and-statements/	Complied

5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	Based on the documentation review and interviews with relevant personnel, it has been confirmed that when confirming the sale of certified palm oil products, SOU 1 Sungai Dingin POM has adhered to the requirements of the RSPO Supply Chain Certification Standard (SCCS). Samples as below: CPO - MB j) The name and address of the buyer; BUYERXXXXXX k) The name and address of the seller; Sungai Dingin POM l) The loading or shipment / delivery date; 27/02/2024 m) The date on which the documents were issued; 27/02/2024 n) RSPO Certificate Number: RSPO 550179 o) A description of the product: CPO MB p) The quantity of the products delivered; 40.21 Mt q) Any related transport documentation; BQJXXXX r) A unique identification number: 029XXX PK - MB j) The name and address of the buyer; BUYERXXXXXX k) The name and address of the seller; Sungai Dingin POM l) The loading or shipment / delivery date; 18/01/2024 m) The date on which the documents were issued; 18/01/2024 n) RSPO Certificate Number: RSPO 550179 o) A description of the product: PK MB	Complied

		p) The quantity of the products delivered; 43.07 Mt q) Any related transport documentation; AMHXXXX r) A Unique identification number: 029XXX	
5.2.3	Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options: ● If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. ● If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2.	As Sungai Dingin POM is an Oil Mill, which only processes FFBs and produces CPO and PK, this particular indicator is deemed not applicable to this UoC.	Not Applicable
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied

5.3.2	In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered: A) For Identity Preserved (IP)/ Segregated (SG) Certified Products: • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* *Add RSPO TM Licence Number below or next to the claim.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
	B) or Mass Balance (MB) Certified Products: • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* *Add RSPO TM Licence Number below or next to the claim.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
	C) For Partially Certified Products: • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* *Add RSPO TM Licence Number below or next to the claim.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025	Complied

		However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	
	D) For Products covered with Book and Claim (B&C): • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* *Add RSPO TM Licence Number below or next to the claim.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	Details of RSPO Trademark License of Sime Darby Plantation as below:	Complied

		• License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	Details of RSPO Trademark License of Sime Darby Plantation as below: • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been	Complied

		made. Consequently, further assessment of this requirement cannot be conducted.	
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	Oil palm content for CPO and PK is 100% RSPO MB certified. Non-certified FFB is come from external crop and since Sungai Dingin POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	Sungai Dingin POM only applies MB model, and the conventional CPO are downgraded from MB whenever demanded. Non-certified FFB is come from external crop and since Sungai Dingin POM is using Mass Balance module, the non-certified volume is covered in the Mass Balance sheet.	Complied
Messaging			
	Messaging ALLOWED in storytelling in product-specific communications includes: • [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. • The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations.	No RSPO label and storytelling in product-related communications used as CPO and PK is semi-finished product. No messaging involved since Sungai Dingin POM is producing crude palm product and does not involve in any labelling of end product.	Complied
Product-Specific Communications Labelling			

	Members are allowed to use the RSPO Label in one of the following ways: • The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil".	No messaging involved since Sungai Dingin POM is producing crude palm product and does not involve in any labelling of end product.	Complied
Principle 4: Respect community and human rights and deliver benefits			
Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	**(C)** A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) established the Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spells out in the Human Rights Charter (HRC) last revised 2020. Under section 3.2.1 of HRC stated that the company's commitment on eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking, and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution. Furthermore, the company is committed to provide decent and fair wages, reasonable working hours with adequate rest, achievable productivity targets, voluntary overtime as well as adequate housing with access to basic needs.	Complied

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

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

Estate/Mill	Date of Stakeholder Meeting
Jentayu Estate	08/05/2024
Sungai Dingin POM	18/04/2024
Bukit Hijau Estate	28/05/2024
Sungai Dingin Estate	27/02/2024
Bukit Selarong Estate	19/04/2024

Reflecting to the above, feedback received from stakeholders' consultation conducted during the audit with sampled workers and several external stakeholders found, there is no issue raised related

		to the human right at each visited operating unit. During the interview with some of the workers (both local and migrant), they mentioned that they were aware of such policy and commitments by SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) even though they are not able to remember it word by word but is reflected in their working environment and the management always remind about it during morning muster and other training or meeting. They also provided with training and reminded during morning muster.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment in their operations. - Minor compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) prohibits any form of violence or harassment in their operation as per the above-mentioned policies. Based on interview with sampled workers and gender committee representatives, there has been no case reported with regards to violence and harassment. No harsh or insulting words are in used for giving orders to do the operation tasks, have been reported by workers. Most of the workers gave feedback that they are comfortable working at SOU 1 Sungai Dingin. Should there be any such case, it can be addressed in accordance with the SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad)'s Standard Operating Procedure of Suara Kami Helpline, dated 15/04/2020.	Complied
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties			
4.2.1	**(C)** The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has established procedure for complaint and grievance which is open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	Complied

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

		This OPP is a digitalized data management, used to capture all complaint/request for repair of workers houses and monitor progress of repair works till completion. It was observed that for the complaints against the top management of the estate/mill or complaint from internal and external parties, such process shall be covered within the whistleblowing channel i.e., Whistleblowing Charter Framework dated 11/2023 (https://www.simedarby.com/operating-responsibly/whistleblowing#:~:text=Acting%20in%20Good%20Faith,including%20legal%20action%2C%20where%20applicable). Whistleblowing channel which is established as a channel for managing a reported complaint through a secure and accessible whistleblowing channel, transparent investigation and provide protection. Verification on the Suara Kami report, OPP report and issues raised in Social Dialogue at each visited operating unit, it was found that the complaint and grievance were attended to in a timely manner as per specified in the procedure. Interview conducted with sampled of workers including workers representative from different countries indicated that management of each visited operating unit has acted on reported grievance cases. The workers also know the purpose of Suara Kami, OPP, Social Dialogue and whistleblowing channel and found that the contact number/hotline number were displayed at their house. For OPP they can scan the QR code using each individual worker's mobile phone.	

4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -	The procedure as mentioned in the indicator 4.2.1 has been briefed and trained to staff and the workers. The same procedure has been briefed to the newly employed workers during induction course. Evidence of the training and briefing conducted are made available for verification during the audit. Observed that the policy is posted on the notice wall at the workers housing. Furthermore, the level of the understanding for the workers on the policy and procedure relating to protection of whistle-blowers and complainant is sufficient whereby the workers are able to properly demonstrate the procedure as verified during interview with several workers consists of Malaysian, Indonesian, Bangladeshi, Nepalese, and Indian workers. There are no illiterate parties has been identified for each operating units. For stakeholders, it was found that they can demonstrates their understanding on the complaint mechanism in the procedure as verified during stakeholder consultation.	Complied
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed its own online complaint platform called Oil Palm Pal (OPP) for workers to utilized using their smartphones. The complaints will then be registered in a tracking system called Social Dialogue Tracking System. This enables the management to record the complaints and monitor its action progress. A meeting call Social Dialogue Meeting is also conducted once a month between the management and the workers representatives. When interviewed, the workers found to be very well versed in explaining how to use the OPP. The outcomes from this meeting are also registered in the tracking system. Among the information available in the system is details of complaints, name of complainant, action to be taken and timeframe. Verification of sampled issues and interview with	Complied

		workers confirmed that all the complaints/grievances were acted upon on timely manner.	
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	Reflecting to finding in indicators above, the management unit did recognize rights for the complainants to access independent legal and technical advice. Based on the interview with the workers, there are aware they may independent legal and technical advice from third party mediator such as embassy, labour department and other government agencies. As mentioned in Grievances Response Standard Operating Procedure dated 18/07/2022, the negotiation process involving the estate management, representatives from the disputed parties, zone heads, third parties and stakeholders shall be carried out. Upon failure of the negotiation process, legal proceedings may follow. Furthermore, the company developed Policy on Protection of Human Rights Defenders (HRDs) where if the complaint cannot be solved through this manner, HRDs can be provided legal remedies such as litigation or alternate dispute resolution options including mediation and arbitration in situations where complaints cannot be resolved internally.	Complied
Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -	All operating unit in SOU 1 Sungai Dingin has committed to contribute to local development in consultation with the local communities. Verification made during the audit showed that contribution to local communities' development is conducted on a case by case and that this is done following the stakeholder meeting of which the matters of the needs is brought up by the stakeholders. Following to such request, further clarification and details of the request is sought and subject to management approval. For any	Complied

		request that has been approved, the stakeholders are then be informed and that the contribution is executed accordingly. Based on records and stakeholder consultation conducted during the audit, the audit team has verified the contribution to community development made by operating unit. For example, as below: • Jentayu Estate: The management of Jentayu Estate has approved the use of the football field for training by the residents of Kxxxxxx Xexax, based on the request letter dated 19/12/2023. • Bukit Hijau Estate: Community work for cleanup 'Surau' area at Kxxxxxxx Xhxxxx Xxxnxx. • Sungai Dingin Estate: Providing route for villagers and allowing the use of estate roads for the transportation of FFB from the village area, neighbouring with the estate. For the nearby school, the management has approved the request for grass cutting on the school area at SXXX Lxxxxx Dxxxxx. • Bukit Selarong Estate: Assists to provide water tank during the drought season to the nearby school. Cleaning and desilting drain in the school perimeter area using machinery such as JCB and excavator.	
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	**(C)** Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents Related to the history of land tenure and the actual legal or customary use of the land are available. - Critical (Major) compliance -	It was found that oil palm activities by the mill and estates under SOU 1 Sungai Dingin do not diminish the land use rights of other users. There is no evidence found through open-source platform (e.g.: website, news, report, etc.) that land conflict was arise. Evidence of legal ownership, history of land tenure and the actual legal use of the land has been verified during the audit as follow:	Complied

		Jentayu Estate The estate holds a total of 5 land titles with total 2179.9234879 ha as per samples sighted as following: - Land title #5963; Lot # Lot 3273; District: Kuala Muda; Subdistrict: Mukim Teloi Kiri; Area: 119.70 ha - Land title #1974; Lot # Lot 5579; District: Kuala Muda; Subdistrict: Mukim Gurun; Area: 7143612.7779 m^2 - Land title #5964; Lot # Lot 3274; District: Kuala Muda; Subdistrict: Mukim Teloi Kiri; Area: 291.80 ha - Land title #1973; Lot # Lot 5580; District: Kuala Muda; Subdistrict: Mukim Gurun; Area: 50.06221 ha - Land title #5962; Lot # Lot 3272; District: Kuala Muda; Subdistrict: Mukim Teloi Kiri; Area: 1004 ha The Land Management Department is currently in the progress of changing the name of owner to SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad). This process was initiated since 2017. Series of email communication between estate management and Land Management Department were sighted during this assessment. The latest communication regarding of status changing the ownership was sent by estate management through email on 01/03/2024. According to email reply from the Land Management Department, they aim to expedite the process within the financial year which ends in December 2024 as transferring land ownership take time as it involves multiple land and tax authority approvals. **Sungai Dingin POM** Sungai Dingin POM is located in the Sungai Dingin Estate area. The	

		management has allocated approximately 21.74 hectares out of 1,067.6614 hectares for the POM. Land title for this POM is as follows: - Land title #34187; Lot #Lot 332; District: Kulim; Subdistrict: Mukim Sedim; Area: 1,067.6614 ha **Bukit Hijau Estate** The estate holds a total of 35 land titles with total area at 3,087.0925 ha as per samples sighted as following: - Land title #5221; Lot # Lot 1796; District: Kuala Muda; Subdistrict: Badar Sungai Petani; Area: 0.6725 ha - Land title #HSD 120381; No. PT #PT 96119; District: Kuala Muda; Sub-district: Mukim Sungai Petani; Area: 271.314 ha - Land title #35529; Lot # 1245; District: Kuala Muda; Sub-district: Mukim Sungai Petani; Area: 29.5405 ha - Land title #35530; Lot # Lot 1246; District: Kuala Muda; Sub-district: Mukim Sungai Petani; Area: 50.6141 ha - Land title #4777; Lot # Lot 1105; District: Kuala Muda; Sub-district: Mukim Sungai Petani; Area: 12.5736 ha - Land title #35530; Lot # Lot 1246; District: Kuala Muda; Sub-district: Mukim Sungai Petani; Area: 50.6141 ha - Land title 1854; Lot # Lot 2359; District: Baling; Sub-district: Mukim Tawar; Area: 13.5951 ha **Sungai Dingin Estate** The estate holds a total of 17 land titles with total area at 4,251.6726 ha as per samples sighted as following:	

		- Land title #243; Lot # Lot 595; District: Kulim; Subdistrict: Mukim Sedim; Area: 165.6178 ha - Land title #54165; Lot #Lot 1083; District: Kulim; Sub-district: Mukim Sedim; Area: 131.7 ha - Land title #54166; Lot # Lot 1084; District: Kulim; Sub-district: Mukim Sedim; Area: 209 ha - Land title #34187; Lot # Lot 332; District: Kulim; Sub-district: Mukim Sedim; Area: 1067.6614 ha - Land title #7103; Lot # Lot 635; District: Kulim; Sub-district: Mukim Sedim; Area: 1,052.5259 ha - Land title #240; Lot # Lot 592; District: Kulim; Sub-district: Mukim Sedim; Area: 999.1697 ha. - Land title #241; Lot # Lot 593; District: Kulim; Sub-district: Mukim Sedim; Area: 18.8432 ha. The Land Management Department is currently in the progress of changing the name of owner to SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad). This process was initiated since 2021. Series of email communication between estate management and Land Management Department were sighted during this assessment. The latest communication regarding of status changing the ownership was sent by estate management through email on 18/05/2024. Based on email reply from the Land Management Department, the process is in progress and may take times as it involves Treasury and Finance Department, Group Group Legal Department, Group Secretarial Department and external solicitors. . **Bukit Selarong Estate**	

		The estate holds a total of 49 land titles with total area at 3,845.0059 ha as per samples sighted as following: - Land title #27391; Lot # Lot 2804; District: Kulim; Subdistrict: Mukim Sidam Kanan; Area: 0.0282 ha - Land title #1512; Lot #Lot 219; District: Kulim; Sub-district: Mukim Sungai Seluang; Area: 0.6265 ha - Land title #95851; Lot # Lot 1302; District: Kulim; Sub-district: Bandar Kulim; Area: 14.54 ha - Land title #218389; Lot # Lot 6857; District: Kulim; Sub-district: Mukim Sungai Seluang; Area: 14.32 ha	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	Complied
4.4.2a	Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	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.	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and	Complied

	- Minor compliance -	neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	Complied
4.4.3	**(C)** Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	Complied
4.4.5	**(C)** Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	Complied

4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit as verified through interview with sampled of relevant stakeholders which consists of local communities and neighbouring estates. It also confirms that there are no land dispute issues that requires FPIC process since the last audit.	Complied
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	**(C)** Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied
4.5.2	**(C)** FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. - Critical (Major) compliance -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied

	- 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 -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied
4.5.7	New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied
4.5.8	**(C)** New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	As verified through stakeholders' consultation and boundary verification at visited estate under SOU 1 Sungai Dingin, there has been no new planting on local people's land since the last assessment.	Complied

Criterion 4.6: Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	**(C)** A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed Flowchart and Procedures on Handling Land Disputes, version 1 dated 01/11/2008. The procedure has the details about the process of handling any issues reported by local communities regarding land dispute. Should there be any issue, a negotiation process will be initiated where the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders are involved. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department. There has been no issue related to loss of legal customary rights with indigenous people, local communities and other stakeholders reported in all estates under SOU 1 Sungai Dingin. This has also been evident through interview with the local communities.	Complied
4.6.2	**(C)** A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	Sime Darby Plantations established Flowchart and Procedures on Handling Land Disputes (Version 1, dated 01/11/2008). The procedure has no changes, and it describes the process on any issues reported by local communities regarding land dispute. Negotiation process will be initiated which included the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department. There has been no issue related to loss of legal customary rights with indigenous people, local communities and other stakeholders	Complied

		reported in all estates under SOU 1 Sungai Dingin. This has also been evident through interview with the local communities.	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings. - Minor compliance -	There has been no issue related to loss of legal customary rights with indigenous people, local communities and other stakeholders reported in all estates under SOU Sungai Dingin. This has also been evident through interview with the local communities.	Complied
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them. - Minor compliance -	There has been no issue related to loss of legal customary rights with indigenous people, local communities and other stakeholders reported in all estates under SOU 1 Sungai Dngin. This has also been evident through interview with the local communities.	Complied
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	**(C)** A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed Flowchart and Procedures on Handling Land Disputes, version 1 dated 01/11/2008. The procedure has the details about the process of handling any issues reported by local communities regarding land dispute. Should there be any issue, a negotiation process will be initiated where the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders are involved. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department. There is no acquisition on the new land planned or currently in progress, made by operating units under SOU 1 Sungai Dingin for the coming future project. This has been verified through field visit and interview with stakeholders which consists of local communities and neighbouring estates.	Complied

4.7.2	**(C)** A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed Flowchart and Procedures on Handling Land Disputes, version 1 dated 01/11/2008. The procedure has the details about the process of handling any issues reported by local communities regarding land dispute. Should there be any issue, a negotiation process will be initiated where the Estate Management, Land Management Department, Regional Heads, Zone Heads, third parties' involvement including stakeholders are involved. Compensation of calculation and distribution to the affected parties will be determined by Land Management Department. There is no acquisition on the new land planned or currently in progress, made by operating units under SOU 1 Sungai Dingin for the coming future project. This has been verified through field visit and interview with stakeholders which consists of local communities and neighbouring estates.	Complied
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development. - Minor compliance -	There is no customary right land for all operating unit under SOU 1 Sungai Dingin. No evidence that community have lost access and rights to land for plantation expansion as the operating units expands the planting area under certified area. Further verification during interview with sampled of the relevant stakeholders which consists of smallholders, local communities and neighbouring estates confirms that there are no land dispute issues.	Complied
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition	There is no customary right land for all operating unit under SOU 1 Sungai Dingin. Further verification during interview with sampled of the relevant stakeholders which consists of smallholders, local communities and neighbouring estates confirms that there are no	Complied

	is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	land dispute issues. Boundary stone and trenches were available to demarcate boundary of land.	
4.8.2	**(C)** Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	There is no customary right land for all operating unit under SOU 1 Sungai Dingin. Further verification during interview with sampled of the relevant stakeholders which consists of smallholders, local communities and neighbouring estates confirms that there are no land dispute issues. Boundary stone and trenches were available to demarcate boundary of land. Further verification during interview with sampled of the relevant stakeholders which consists of smallholders, local communities and neighbouring estates confirms that there are no land dispute issues.	Complied
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4) - Minor compliance -	There is no customary right land for all operating unit under SOU 1 Sungai Dingin. Further verification during interview with sampled of the relevant stakeholders which consists of smallholders, local communities and neighbouring estates confirms that there are no land dispute issues. Boundary stone and trenches were available to demarcate boundary of land.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	There is no customary right land for all operating unit under SOU 1 Sungai Dingin. Further verification during interview with sampled of the relevant stakeholders which consists of smallholders, local communities and neighbouring estates confirms that there are no land dispute issues. Boundary stone and trenches were available to demarcate boundary of land.	Complied
Principle 5: Support smallholder inclusion			
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			

5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	Although there is no smallholder supplying FFB to the mill, the mill is still displaying their current and previous FFB prices on the wall outside their weighbridge office for public to refer. The prices were based on MPOB daily prices announcement which is available on the MPOB website. Crosschecking between those two documents showed that their offered prices were in-line with the MPOB's announcement.	Complied
5.1.2	**(C)** Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request). - Critical (Major) compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied
5.1.3	**(C)** Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. - Critical (Major) compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied
5.1.4	**(C)** Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable. - Critical (Major) compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Not Applicable
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied
5.1.6	**(C)** Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied

	- Critical (Major) compliance -		
5.1.7	Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government). - Minor compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. - Minor compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied
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 -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Complied
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	The Company consults with interested smallholders (irrespective of type) within the Unit of Certification, including women or other partners in their supply base, to assess their needs for support to improve their livelihoods and their interest in RSPO certification. - Minor compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Not Applicable
5.2.2	The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS).	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Not Applicable

	- Minor compliance -		
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Not Applicable
5.2.4	**(C)** Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Not Applicable
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme. - Minor compliance -	No independent smallholder crop is received by the mill and therefore this Indicator is not applicable.	Not Applicable
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	**(C)** A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) established Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They promote diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity union membership, political affiliation, or age. The above documents could be downloaded from https://www.sdguthrie.com/wp-content/uploads/2021/12/HRC-2020-1.pdf	Complied

		It was found that the above policies are communicated to all level of workforce via series of training or briefing, besides simplified pictorial flowchart and instruction are displayed at appropriate places, at sampled visited operating unit under SOU 1 Sungai Dingin. The interviewees, including managerial level, workers, contractors and their workers, local community have given feedback they understood that the gist of the policies. Based on records of employment and interviews conducted on-site with sampled internal and external stakeholders, it has been confirmed that workers and groups, including local communities, women, and migrant workers, have not been subjected to discrimination.	
6.1.2	**(C)** Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers. - Critical (Major) compliance -	Based on interview with the sampled workers from different gender and nationalities at each visited operating unit under SOU 1 Sungai Dingin, it was confirmed that there was no discrimination reported. The management has treated all employees equally for example in term of providing accommodation, medical treatment, job opportunity, wages rate, etc. There was also no charging of recruitment fees incurred for foreign workers.	Complied
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed a Promotion for Employees (Doc. No.: SDP/HRUM/2020/SOP01 dated 01/01/2020) and Career Progression for Workers Level (both local and foreign workers), (Doc. No.: SDP/HRUM/2020/SOP01, dated 01/01/2020) to provide a guideline on promotion process to ensure all employees are given fair and equal opportunity based on the set requirements such as work performance and suitability of the position. There is evidence that each visited operating units under SOU 1 Sungai Dingin has demonstrate that recruitment base on capabilities	Complied

		and qualities which has been verified during the interview by the operating units and for foreign workers at the origin countries.	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance -	Based on interview with medical assistant and female workers, it was confirmed that there is no requirement for pregnancy testing to be conducted in each visited operating unit under SOU 1 Sungai Dingin. If there are any cases of delaying on menstrual, medical assistant will advise the female workers to conducted test in estate clinics or to nearest government health clinic.	Complied
6.1.5	**(C)** A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. - Critical (Major) compliance -	Each operating unit under SOU 1 Sungai Dingin has its own gender committee which objectives are to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. The committees had their regular meetings once in every three months in accordance with procedure. Minutes of meeting were made available for verification. So far, there has been no issue raised by the female workers as verified from the feedback forms and minutes of meeting with regards to discrimination, unfair treatment, and opportunity disparity. Based on interview with the Gender Committee representatives at each visited operating units, it was confirmed that there has been no case of sexual harassment or violence reported. Latest meeting for gender committee was conducted at each operating unit as follows: Estate/Mill — Date of Meeting Jentayu Estate — 04/05/2024 Sungai Dingin POM — 24/04/2024 Bukit Hijau Estate — 16/03/2024 Sungai Dingin Estate — 20/04/2024	Complied

		Bukit Selarong Estate / 15/05/2024	
6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	The wage structure in the SOU 1 Sungai Dingin follows the Malayan Agricultural Procedures Association (MAPA) rates which also follow the Minimum Wages Order 2022. Each of the job has their own work scope which also included in the contract agreement of the workers. The salary structure is comprised of the total daily rates (based on performance), overtime, and other benefits. For the harvester, the wage structure is based on the MAPA/NUPW rates of pay for harvesting and other criteria which include the height of the oil palm trees. The workers were paid accordingly. Based on the sampled payslips for workers (as per indicator 6.2.3), which consists of both genders, it was noted that workers were paid equally for the same job scope. They were paid according to the Minimum Wage Order 2022 and MAPA/NUPW collective agreements without any form of discrimination. This was also evident through interview with a group of workers sampled. Sample of workers for each visited operating units listed as per below worker's ID: **Jentayu Estate** 262XX / 141XXX 26XXX / 141XXX 100XXXX / 145XXX 176XXX / 176XXX 178XXX / 17X0XX	Complied

Sungai Dingin POM

268XX	95XXX
121XXX	17XXX9
11XXXX	2XXX8
129XXX	167XXX
268XX	178XXX

Bukit Hijau Estate

74XX8	25XXX
102XXX	184XX5
115XXX	18XXX0
166XXX	1X4XX2
170XXX	11XXX3
172XXX	11XXX6

Sungai Dingin Estate

27XXX	120XXX	162XXX
2XXX3	125XXX	180XXX
51XXX	133XXX	184XXX
102XXX	143XXX	18XXX4

		117XXX	155XXX	174XXX		
		Bukit Selarong Estate				
		25XXX	92XXX	16XXX0		
		47XXX	107XXX	169XXX		
		53XXX	151XXX	173XXX		
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).						
6.2.1	**(C)** Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has signed the Collective Agreement (For field/ oil palm harvesters/oil mill and other general employees) with NUPW [MAPA circular No. 12/2019, dated 02/04/2019] and the collective agreement is valid for three (3) years or until superseded by new Collective Agreement or an Award of the Industrial Court. Employment contract was established based on the collective agreement and available in all languages of which the workers are from. Samples of employment contracts were reviewed and found that the agreements were signed by the employees. Any new foreign workers will be inducted for the terms and conditions of employment contract and briefed on the company's policies, upon arrival to the operating units. The implementation of this practice was evident through interview with the sampled workers.				Complied
6.2.2	**(C)** Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on	Based on sampled employment contracts the contracts were signed in dual language which is English and their home country language such as Bahasa Indonesia, Hindi, and Bangladeshi. The terms and conditions such as working hours, deduction, overtime, sick leave, holiday entitlement, reason of dismissal and period of notice were				Complied

	compensation for all work performed. This includes a form of record for work done by family members. - Critical (Major) compliance -	outlined in the contract. The extension contract has outlined the terms and condition according to the Collective agreement, Employment Act and Minimum Wage Order 2022.	
6.2.3	**(C)** There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) between National Union of Plantation Workers (NUPW) has established 'MAPA/NUPW Palm Oil Mill Employees' Agreement' that describes the term and condition of workers employment. Sighted the agreement is available in English and valid for three (3) years or until superseded by new Collective Agreement or an Award of the Industrial Court. Each visited operating unit under SOU 1 Sungai Dingin has established a contact agreement and offer letter for foreign and local workers, respectively. The contract agreement is available in Bahasa Malaysia, Indonesia, Bengali, Hindi and Tamil depends on which country they are from. The contract agreement found signed by both parties (management and workers). Document review found, the employment contract has included a terms and condition of employment as example below: ● Wages ● Working Hours ● Sick Leave ● Annual Leave ● Maternity Leave (stated in Offer Letter for Local Workers) ● Termination Service According to the interviewed workers, their working days are from Monday to Saturday, with Sunday is the rest day. Each visited	Complied

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

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

Jentayu Estate

262XX	141XXX
26XXX	141XXX
100XXXX	145XXX
176XXX	176XXX
178XXX	17X0XX

Sungai Dingin POM

268XX	95XXX
121XXX	17XXX9

11XXXX	2XXX8
129XXX	167XXX
268XX	178XXX

Bukit Hijau Estate

74XX8	25XXX
102XXX	184XX5
115XXX	18XXX0
166XXX	1X4XX2
170XXX	11XXX3
172XXX	11XXX6

Sungai Dingin Estate

27XXX	120XXX	162XXX
2XXX3	125XXX	180XXX
51XXX	133XXX	184XXX
102XXX	143XXX	18XXX4
117XXX	155XXX	174XXX

Bukit Selarong Estate

		25XXX	92XXX	16XXX0		
		47XXX	107XXX	169XXX		
		53XXX	151XXX	173XXX		
6.2.4	**(C)** The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure. - Critical (Major) compliance -	Workers are accommodated at the housing complex quarters of the operating units without any charges. Free water supply, subsidised electric supply and free medical support were also given to all workers. Housing inspection was conducted weekly by the Medical Assistant using the Housing Complex/ Nest/ Community Hall Weekly Inspection Checklists (PIOA). Sighted the form were categorized into: • Cleanliness/ domestic waste/ landscaping • Drainage system • Nursery/ crèche • Community hall, sports and other recreational facilities Platform namely, 'OPP (Oil Palm Pal) System' with QR code is developed for workers lodge a report pertaining to the housing defects. Sighted in the OPP system, the workers need to provide Name, House Number and Damage Complaint before submitting the complaint. Later, the complaint report will be summarized into 'Housing Defect Consent Form' (HDCF) that contain the following information: • Status (completed/ void/ incomplete) • Risk category • Estimated completion date				Complied

		• Date start in progress • Date completed • Date voided • Remarks During site visit to the worker quarters compound, it was observed that the repair of worker quarters drains was in progress. The progress of the drain repairs has also been recorded on the worker quarter map. Records of drain repairs are also maintained by the operating unit, documented through photos and records of payments related to the repairs. Informed by the local workers who living inside the estate or mill that, each visited operating unit do provides a transportation for their children to go to the school. The following were informed by the sample of workers during site interview: • Workers housing were provided with basic necessities such as water and electricity supply. • QR code ('OPP (Oil Palm Pal) System') is patched at each housing. Sighted during site visit at workers quarters, the QR code is available and in good condition. • Training to use the QR code is provided by the management. During the audit, the workers are able to demonstrate their knowledge on using the QR code. • The management will take immediate action for any issue lodged and for pending issue, the management will communicate during morning master.	

		• Recreational area is available in the estate. Annual sport day is conducted by the management during Labour Day. • Clinic is available in the estate. As for the critical issue, they will be sent to the nearby hospital by using company's vehicle. Other social facilities are available such as community hall, clinic and football field	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. - Minor compliance -	There was no issue on accessibility to adequate and sufficient food supplies as sundry shops were available in most of the housing complex. Workers are also free to go to the nearby towns for more options of groceries. There has been no complaint received with regards to the price of supplies. Based on interview, the basic supplies were affordable.	Complied
6.2.6	A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. **PROCEDURAL NOTE:** STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).	The certification unit has provided decent living wage for both local and foreign workers based on SD GUTHRIE BERHAD (PREVIOUSLY KNOWN AS SIME DARBY PLANTATION BERHAD)'s prevailing wages assessment. Among the items included in the calculation were wage, service bonus, meals, housing, health, facilities, sports and recreation, education, creche, transport allowance, telecommunication, and welfare. Review of sampled pay slips and prevailing wage assessment report showed that the wages received complied with the Minimum Wage Order 2022. The management conducted Prevailing Wage Assessment based on check-roll worker for period 2023 and published in January 2024.	Complied

	Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks. In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations. *For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage* (RSPO Guidance for Implementing a Decent Living Wage. The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country)*.* Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including: • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. - Minor compliance -		

6.2.7	Permanent, full-time employment including contractors' workers and contracted workers is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal - Minor compliance -	All core activities such as milling activities, harvesting, chemical spraying and fertilizer application were performed by the permanent employee. Sighted during site visit, each operating unit is using SAP (System Application and Product in Data Processing) system to maintain and update the administration and operation information. By using the SAP, each operating unit has established 'Employee Master List' which includes an information such as: ● Employee number ● Full name ● Date of Birth ● Nationality ● Date of Join ● Employment Status ● Race Each visited operating unit has appointed a contractor for hiring JCB, road repairs, FFB transport and domestic waste collection. Through documentation review, estates and mill has established a contract agreement between the contractors and describe the term and condition of the job awarded. Verification on the contract agreement found, the contract agreement is signed by both parties. There are no casual or temporary workers has been recruited by all operating units as verified in the master list of workers.	Complied
Criterion 6.3: The unit of Certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.			

6.3.1	**(C)** A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented. - Critical (Major) compliance -	Policy to respect the rights of all employees has been embedded in SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 2/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.2.4 of HRC stated that the company respecting freedom of association by respecting the rights of employees to form and join unions and bargain collectively. In jurisdictions where this right is limited, we will provide alternative means of employee engagement and grievance redressal. Employees were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample latest minutes of meeting between Management and NUPW representatives. The policy has been communicated to the workers through musters call as verified during the interview session with sampled workers during the audit.	Complied
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request. - Minor compliance -	Based on documentation review, each visited operating unit has conducted a meeting between NUPW representatives and management as follows: Estate/Mill — Latest Union Meeting Jentayu Estate — 15/12/2023 Sungai Dingin POM — 22/03/2023 Bukit Hijau Estate — 11/03/2024 Sungai Dingin Estate — 05/02/2024	Complied

		Bukit Selarong Estate | 02/03/2024 Management plan was developed for the issues raised by the NUPW representatives and action has been taken accordingly. Interviewed with the NUPW representatives confirmed that the issues raised during the meeting were resolved. Sampled workers interview also informed that union representatives are freely elected where there is no interference from management, and they are also involved in voting to appoint representatives.	
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 -	Interview with the NUPW representatives and the workers confirmed that the election of the representatives were freely done by the workers without any influence or interference from the management.	Complied
Criterion 6.4: Children are not employed or exploited.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	Policy to protect children and young person has been embedded in SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) established policy of "Group Sustainability & Quality Policy Statement" which was signed by the Group Managing Director (Mr. Mohamad Helmy Othman Basha), dated 02/12/2019. The policy is guided by Human Right Charter (HRC) revised 2020. Section 3.3.1 of HRC stated the company committed to eradicating child labour in our supply chain and will not employ anyone under the age of 18 years. All the contractors were required to read through Vendor COBC before they signed on the Vendor Integrity Pledge where they will be required to comply with labour and human rights. The contractors had also been briefed on the human right charter and	Complied

		prohibition of child labour. This has confirmed with the stakeholders through stakeholder consultation.	
6.4.2	**(C)** There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure. - Critical (Major) compliance -	As stated under Section 3.3: Respect and Uphold Children's Right of HRC 2020, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) will not employ anyone under the age of 18 years. This was also explained in the Responsible Recruitment Procedure 2021 where the minimum requirement of the age is 18 years old. Age screening is based on identification documents and/ or passport and from the stated date of birth. The local employees were required to submit a photocopy of identification card during application of job to the management for verification purpose. A computerized check-roll system called 'SEMUA Checkroll System' (also known as SAP system) is in used at estates and mill under SOU 1 Sungai Dingin. It was confirmed via demonstration that the system doesn't allow registration for those below 18 years old, therefore the salary scheme cannot be generated. Checking on SAP system at each visited operating unit have not found any of the workers below 18 years old. From the list of employees which has the date of birth and date of join the estate, it can be confirmed that there are no children working in each operating unit. Further confirmation was made through site visit at the workplace area and interviews with the workers onsite.	Complied
6.4.3	**(C)** Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work. - Critical (Major) compliance -	From the list of employees which has the date of birth and date of join the estate, it can be confirmed that there are no children nor young workers working in each operating unit, including the contractors' workers. From some list it was noted that the youngest workers are at aged 20. Further confirmation was made through site visit at the workplace area and interviews with the workers	Complied

		onsite. Identity documentation such as passports and identity cards were verified.	
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live. - Minor compliance -	The management of each operating unit has communicated to the stakeholders regarding the Human Rights Charter and emphasized that the risk of child labour to the stakeholders. This had also been confirmed through interview with the stakeholders and contractors.	Complied
Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	**(C)** A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has developed Human Rights Charter (HRC) last revised 2020 where stated the policy and commitment of the company to prevent all forms of sexual harassment and violence at the workplace. Under section 3.2.1 of HRC stated that the company's commitment on eradicating any form of exploitation, forced or bonded labour, slavery, human trafficking, and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage and avoiding contract substitution. Furthermore, under section 3.2.6 mentioned the company is committed to creating a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict. The policy has been communicated to the workers through musters and display on notice boards. Based on the interview with the workers (male and female), no issues on sexual harassment have been lodged or happened. They were also aware of the channels that they can use to lodge their concern. This has also been reminded during morning muster once in a while. Furthermore, the female workers are aware of the	Complied

		procedure if such incident occurs whereby, they can reports using the Grievance channel such as Suara kami and whistleblowing, or direct report to the management.	
6.5.2	**(C)** A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -	Stated in the human right charter year 2020, commitment of SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) in protecting reproductive right and has been clearly outline in clause 3.2.5. There is evidence that the policy has been implemented where there is no restriction by the management for pregnancy and there are no pregnant/breastfeeding women handling with chemical. It has been further confirmed through interview with the female workers. Communication of the policy sighted based on briefing records for each operating units and further verified based on interview with the stakeholders and workers which can demonstrate their understanding on the policy that has been established.	Complied
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified. - Minor compliance -	Assessment for new mothers (with infants under 24 months) FY2024 were conducted by each operating unit. The management has appointed a female employee (either the chair of the Gender Committee or the female Medical Assistant (MA)) to conduct the assessment. The assessment was done through direct interview with the female workers. Based on verification of the assessment report and interviews, most new mother sent their children to their mother or outside day care services and were not breastfeeding. However, the management had granted them time during working hours for breastfeeding and regular visits to clinics if needed.	Complied
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	It has been clearly stated in the Policy on the protection of human rights defenders (HRDs) year 2020 clause 3.3; protection against threats and retaliations that HRD and individual shall be protected from violence, threats and all form of retaliation and clause 3.1; the	Complied

	- Minor compliance -	identity of individuals and information shared in by HRDs, shall be kept confidential to the fullest possible extent in a manner consistent with the need to conduct an investigation, unless the individual consents to disclosure or if disclosure is otherwise required by law. Each operating unit has established gender committee with objective to improve awareness, identify opportunity and improvement and issue of the workers specifically on women. The committee will act as the mechanism to monitor and investigate if there is any sexual harassment, domestic violence, and abusive children in the operating unit. The frequency of the meeting is once in three months. Apart from that, flowchart and Procedure on Handling Social Issues, version 1, dated 01/11/2008 was implemented as well. Initial negotiation between the management and the dispute parties should be taken within two weeks after outbreak of issue which the involvement of disputed parties, zone heads, third parties and stakeholders. In addition, the company has implemented "Suara Kami Helpline" as a platform for the workers to raise any issue. The workers have been informed about the platform through morning muster and display on notice boards. The procedure is also accessible on the company's website.	
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	**(C)** All workers have entered into employment voluntarily and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes)	Human Rights Charter 2020 included the commitment to respect and uphold labour rights, under which included the commitment as required in this indicator.	Complied

	• Charging the workers for recruitment fees. • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages - Critical (Major) compliance -	Based on interviews with the workers, and observations made, the following were verified: a. Retention of documents: All workers are free to keep their own passports. There is no retention of identity documents or passports unless these are needed for passport/work permit renewal. Some Indonesian workers has been interviewed and confirmed that passport has been kept by the workers itself. It has been confirmed during site visit to line site where verification passport has been kept at their house. b. Charging of recruitment fee: Workers are not charged any recruitment fees. Interviews conducted with workers also confirmed that they have not been charged any recruitment fees. c. Involuntary overtime: Based on interviews conducted with the workers, all overtime work was carried out on a voluntary basis. Workers are free to decline any offers for overtime work. Sighted written consent from workers to work overtime during the audit. d. Lack of freedom to resign: Workers are free to resign as per stated in their employment contracts. This was confirmed during interviews with workers. There is no term and condition for any resignation and the flight tickets will bear by the operating units. e. Debt bondage: There is no evidence of any incidence of debt bondage. It has been verified based on sample of pay slips where there is no deduction of salary for debt. Further verification has been done through interview where there is no loan/borrowing money has been given by the management to the workers. The is also no recruitment fee has been charged	

		to the workers hence confirmed that there is debt bondage implement. f. Withholding of wages: There is no evidence of withholding of wages. Workers' wages have been paid by account and can be withdraw at the nearest bank and sighted evidence of payment that has been signed by the workers. There is evidence that there no workers' wages have been withheld. It has been further confirmed through interview.	
6.6.2	**(C)** Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented. - Critical (Major) compliance -	Human Rights Charter 2020 included the commitment to respect and uphold labour rights, under which included the commitment as required in this indicator. SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has established Migrant Worker Responsible Recruitment Procedure, dated 20/08/2021. This procedure serves as operational guidance on SD GUTHRIE BERHAD (PREVIOUSLY KNOWN AS SIME DARBY PLANTATION BERHAD)'s commitments in the Human Rights Charter, 2020. The procedure among others included the appointment and monitoring of the agent's performance, and the benefits and rights of the workers at their home country and upon arrival in Malaysia. There are migrant workers has been recruited from India, Indonesia, and Bangladesh to work in SOU 1 Sungai Dingin. As per verification, there is evidence that the policy and procedures has been implemented where each process of recruitment has been done such as signing employment contract, interview, and consultation with migrant workers at origin countries and One Stop Centre. As per interview, it has been confirmed that all facilities and benefits has been provided equally for all foreign workers. Passport has been kept by the workers itself. There is no evidence of contract	Complied

		substitution where all migrant workers have been explained the content of the employment contract at the origin countries. It has been confirmed through interview with the workers itself.	
Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	**(C)** The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded. - Critical (Major) compliance -	Both the estates and mill management conduct two-way communication with their employees through the regulated quarterly OSH committee meeting. Minutes of meeting were made available for verification. Among the agenda discussed are: - Confirmation of minutes previous meeting - Workplace inspection report - Accident and incident reports - Medical surveillance & Audio metric - Status of Safety Program & Environmental - First Aid Kit & Fire Extinguishers Report - HIRARC - Complaint from Employee/External Party - Other matters Workplace inspections are made prior to the committee meeting. The respective managers of each operating unit were appointed as the OHS Committee Chairman by the company.	Complied
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained	Accident of emergency procedure is addressed in the presented in Standard Operating Procedure of Incidents & Non-Compliance management SDP/GS-HSE/SP/01 effective date 01/05/2023.	Complied

	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. - Minor compliance -	The procedure is displayed at the strategic places such as muster ground and labour quarters and available in the language understood by the workers. In addition, the management regularly communicate the procedure during morning briefing and training. The organization chart for the ERP team was established and displayed for information of the employees. Procedures/guidelines were issued by RSQM and amended suit to the situation in the estates and mill. ERT members were given training about the response to any emergency situation. Trained personnel for First Aid which are mainly of field staff and mandore were available at various workplaces such as field operations, offices, workshops, and stores.	
6.7.3	**(C)** Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing. - Critical (Major) compliance -	The management provides appropriate PPE to the employees in accordance with HIRARC and Standard Operating Procedure. PPE issuance records were well maintained and made available for verification. Among the information available in the record was name of employee, type of PPE (i.e., apron, safety shoes, rubber boots, N95 mask, respirator, cartridge, helmet, goggle, cotton gloves, nitrile gloves, etc.), date of PPE received and receipt acknowledgement by the recipient. On site verification and interview with workers showed that the appropriate PPE was provided for free and worn appropriately. Sanitation facilities such as shower room, PPE washing area, personal clothing locker for those applying pesticides are available, so that workers can change out of PPE, wash, and put on their personal clothing were provided and well maintained.	Complied

<table>
<tr><td>6.7.4</td><td>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.

- Minor compliance -</td><td>Should there be any medical care needed by the employees, clinic with certified Medical or Hospital Assistant in-charge is provided. Based on site visit, the clinic was well maintained and managed. Records of medical inventory, VMO visits and patients treated were made available for verification.

The estate and mill are subscribing to SOCSO to cover the accident insurance for all their workers. Payment vouchers to SOCSO were made available for verification by all the operating units as the following details:
<table>
<tr><th>OU</th><th>Transaction date</th><th>Payment voucher Ref. No.</th><th>No. of employees covered</th></tr>
<tr><td>Jentayu</td><td>15/05/2024</td><td>ACR052240557072-04/2024</td><td>127</td></tr>
<tr><td>Bukit Hijau</td><td>15/05/2024</td><td>ACR052240557195-04/2024</td><td>159</td></tr>
<tr><td>Sg Dingin</td><td>15/05/2024</td><td>ACR052240555937-04/2024</td><td>296</td></tr>
<tr><td>Bukit Selarong</td><td>15/05/2024</td><td>ACR052240555498-04/2024</td><td>299</td></tr>
<tr><td>Mill</td><td>15/05/2024</td><td>ACR052240557423-04/2024</td><td>120</td></tr>
</table></td><td>Complied</td></tr>
<tr><td>6.7.5</td><td>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.

- Minor compliance -</td><td>Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost man day MC.) This is summarized officially in the JKKP 8. Records are kept for a</td><td>Complied</td></tr>
</table>

		minimum 10 years in the office. Crosschecking with RSPO metrics template showed that the data was appropriately recorded.	
Principle 7: Protect, conserve and enhance ecosystems and the environment			
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			
7.1.1	**(C)** IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	The estates have developed Integrated Pest Management (IPM) plans to effectively control pests and reduce chemical usage. Here are the plans established for each estate: Jentayu Estate: • Beneficial plant: To do census monitoring, to plant beneficial plant accordingly with 1dm per Ha • Ganoderma disease: To do annual census for all mature field annually • Barn owl box: To keep maintenance of BOB and increase the establishment number to 1:10 Ha • Rat attack: To do rat damage census for those field above 10% acceptance level. Bukit Hijau Estate: • Following calendar baiting religiously as per the programmed schedule. • Conducting rat damage census in immature areas and initiating treatment when fresh damage reaches 5%. • Increasing owl population by installing barn owl boxes at a ratio of 1 box per 10 hectares. • Monitoring owl population through census every 6 months.	Complied

		• Expediting the establishment of beneficial plants for integrated pest management. Sungai Dingin Estate: • Beneficial plant: To do census monitoring, to plant beneficial plant accordingly with 2dm per Ha • Ganoderma disease: To do annual census for all mature field annually • Barn owl box: To keep maintenance of BOB and give awareness training to workers. The estates monitor the implementation of the management plan. During a site visit at sampled estate, it was observed that the beneficial plants were well established.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. - Minor compliance -	None of the plant species mentioned, which are referenced in the Global Invasive Species Database and CABI.org, are utilized in their IPM management. In SOU 1, three plant species were employed for IPM, including *Tunera subulata*, *Cassia cobanensis*, and *Antigonan leptopus*.	Complied
7.1.3	There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	There is no evidence or records indicating the use of fire for pest control at any of the estates visited. This practice is explicitly addressed in the Sime Darby Plantation Group Sustainability and Quality Policy Statement, signed by the Group Managing Director on 02/12/2019, supported by SD GUTHRIE BERHAD (PREVIOUSLY KNOWN AS SIME DARBY PLANTATION BERHAD) Responsible Agriculture Charter under section 3.2: Protect and enhance forest. The policy states: "We will seek to protect and enhance forest and wildlife, and minimise carbon emissions from land use change through:	Complied

		Zero tolerance of the use of fire within our land boundaries and conservation areas, and the establishment of effective monitoring and prevention systems, as well as protective firefighting measures in and around our operation."	
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	**(C)** Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	The written justification in Standard Operating Procedure (SOP) of all agrochemicals are available in the Agricultural Reference Manual (ARM), SOP and in the Safety Pictorial Book prepared by SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad). Refer to Sime Darby Agricultural Reference Manual, issue: 1 version: 3 dated 01/07/2011. The documents provide the guideline on type of agrochemical use, target pest/weed/disease, weed situation, recommended chemical brand name, application rate, and method of application. Verification of chemical register, chemical issuance records, and site visits showed that the pesticides used were in accordance with the justification in the procedures.	Complied
7.2.2	**(C)** Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided. - Critical (Major) compliance -	Records of pesticides use (including active ingredients used and their LD 50, area treated, amount of a.i. applied per ha and number of applications) had been maintained and kept by the estate. Based on the records, the total a.i. per ha for 2023 was less than 1 lt a.i./ha/year for both matured and immature areas.	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 -	Plans to minimise the usage of pesticides were address in a few documents such as ARM, and continuous improvement plan. Among the implementation of IPM sighted during the field visit were beneficial plants planted in many places by the roadside and barn owl boxes placed at strategic areas. Paraquat has been eliminated for a long time and lesser hazardous chemical such as glyphosate and glufosinate ammonium were used. Should there be any needs	Complied

		to control leaf-eating pests, acephate will be used as alternative to monocrotophos.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines. - Minor compliance -	There is no evidence of prophylactic use of pesticides at the estate.	Complied
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak. - Minor compliance -	Based on the sampled estates' Chemical Register using OSHA regulated format, CHRA, and site visit including chemical store, there were only class III & IV chemicals used by the estates. There were no pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, used.	Complied
7.2.6	**(C)** Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	Trainings on safe handling of chemical and right method of spraying were given to the relevant employees which include the storekeeper, pre-mixers, and herbicides sprayers. This is also in-line with the recommendation by the CHRA assessor. Various methods of training such as briefing, practical training and on-the-job supervisions were used to ensure effective delivery of knowledge.	Complied

	- Critical (Major) compliance -	Records of training were well maintained for verification (cross refer to Indicator 3.7.2). Based on job observation on site and interview, the pesticides handlers have shown a good understanding on the hazards and appropriate handling of the pesticides.	
7.2.7	**(C)** Storage of all pesticides is in accordance with recognised best practices. - Critical (Major) compliance -	The pesticides were kept in the designated store at the estate in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. The stores were equipped with locks, ventilation and accessibility was limited to authorized personnel only. Appropriate hazard signage was also put up to create awareness. Valid Safety Data Sheets with appropriate languages were also kept in the stores.	Complied
7.2.8	All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. - Minor compliance -	Some of the sampled estates are disposing their empty pesticides containers through the recycle wastes vendors. Prior to handing over the pesticide containers, the containers will be triple rinsed and punctured. Some receipts of disposal were made available for verification. Some of the 20 lt containers were re-used to contain pre-mixed herbicides for spraying operation in the field. Only one estate i.e., Sungai Dingin is disposing their empty pesticides containers through scheduled wastes method. Nonetheless, the following lapses were found: 1) Bukit Hijau Estate has claimed that they have disposed a number of empty pesticide containers in 2023 through a recycling vendor. However, the evidence of the disposal such as transaction receipts, which have the information about dates and quantity, was not made available for verification. 2) In Sungai Dingin Estate, the empty pesticide containers are disposed through scheduled wastes method. The last disposal was on 30/03/2024 and the second last was on 28/07/2023,	Non-compliance

		which interval is more than 180 days. The first generation of the empty pesticide containers after 28/07/2023 was reported to be on 31/10/2023 (ref.: DOE's 5th Schedule). However, based on the estate's store bin cards, there have been several issuances of pesticides beginning from 29/07/2023, but the whereabout of the empty containers from those issuances was not traceable. 3) During the site visit at Bukit Selarong Estate field no. 99B, one empty glyphosate container without hazard label (red skull) was found unattended in the field. The origin of the container was uncertain. Thus, a non-conformity was assigned.	
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 -	Aerial spraying of pesticides is no longer practiced by the estate.	Complied
7.2.10	**(C)** Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	The estate had carried out the annual surveillance for their pesticide operators according to the recommendation stated in the CHRA. Surveillance reports by the authorised Occupational Health Doctors were kept by the estates for reference and follow up the necessary actions. Based on the latest medical surveillance reports of all the estates, all workers were found to be fit to work. The dates of the latest medical surveillances are as follows: Estates | Dates	Complied

		Jentayu Estate: 10/05/2024 Bukit Hijau Estate: 26/04/2024 Sungai Dingin Estate: 28/12/2023 Bukit Selarong Estate: 29/12/2023	
7.2.11	**(C)** No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work. - Critical (Major) compliance -	Based on site observation and verification of employee master list medical surveillance reports from the OHD, there was no evidence that work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions.	Complied
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented. - Minor compliance -	Addressed in the Waste Management Procedure for Estates & Mill dated May 2022 with reference number SD/SDH/GSD/HSE/0522/01, waste management is categorized as follows: 1. Scheduled Waste 2. Hazardous Waste 3. Non-Hazardous Waste 4. Industrial Waste 5. Construction Waste 6. Agricultural Waste 7. Office Waste 8. General Waste	Non-compliance

		Minor NC Waste management plan to include recycling and disposal of waste from estate and mill operation were not comprehensively documented and implemented. Jentayu Estate Sighted spot of oil contaminated soil at estate's scarp yard from 2 units old tractors. Waste generated from soil contaminated with oil has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Sg Dingin POM Sighted spot oil spillage from water pump effluent pond. Waste generated from oil spillage has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Bukit Hijau Estate (Patani Para Div) Sighted spot of oil contaminated soil at estate's parking bay from 1 units old tractors. Waste generated from soil contaminated with oil has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Bukit Selarong Estate (Victoria Div) Sighted spot of oil contaminated soil at estate's parking bay from 1 units old tractors. Waste generated from soil contaminated with oil has not been identified in the Waste Management Plan FY 2024 together with the approach on waste disposal. Thus, Minor NC was raised.	

7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. - Minor compliance -	The procedure for managing scheduled waste has been established, as outlined in the Waste Management Procedure for Estates & Mill dated May 2022 with reference number SD/SDH/GSD/HSE/0522/01. Additional reference was made to the Guidelines for Packaging, Labelling, and Storage of Scheduled Wastes in Malaysia. Awareness training on scheduled waste management has been conducted on the following dates: Jentayu Estate: 25/05/2024 Sg Dingin POM: 10-11/05/2024 Bukit Hijau Estate: 09/02/2024 Sungai Dingin Estate: 28/03/2024 Bukit Selarong Estate: 25/04/2024 Interviews with the person in charge and workers revealed that they have a good awareness of scheduled waste management practices. Record of Inventory of Schedule Waste and Disposal Record as per details below: Jentayu Estate Inventory • File reference Number: 091SDNHJ • Date Reporting: 19/02/2024 • Waste Generated: SW404. Disposal Sample 1	Complied

		• Disposal consignment note: KS03004 • Date Disposal: 14/03/2024 • SW404 – Clinical waste: 0.060 MT by Edgenta Mediserve Sdn Bhd Bukit Hijau Estate Inventory • File reference Number: Manual Form (5th Schedule) • Date Reporting: 29/04/2024 • Waste Generated: SW404. Disposal Sample 1 • Disposal consignment note: 03425 • Date Disposal: 29/04/2024 • SW404 – Clinical Waste: 0.060 MT by Edgenta Mediserve Sdn Bhd Sungai Dingin Estate Inventory • File reference Number: JAS.KKU.600-3/10/0041 • Date Reporting: 30/04/2024 • Waste Generated: SW305, SW306, SW404, SW409, SW410 Disposal Sample 1	

		• Disposal consignment note: 2024033019KPL0ME • Date Disposal: 30/03/2024 • SW409 – Disposed containers, bags, equipment contaminated with chemicals: 1.2500 MT by CLM Conservation (PG) Sdn Bhd Sample 2 • Disposal consignment note: 202403301853V4QG • Date Disposal: 30/03/2024 • SW305 – Spent Lubricating Oil – 0.2500 MT by CLM Conservation (PG) Sdn Bhd Sungai Dingin POM Inventory • File reference Number: JAS.KKU.600-3/1/006 • Date Reporting: 23/01/2024 • Waste Generated: SW103, SW110, SW305, SW306, SW322, SW409, SW410, SW430 Disposal Sample 1 • Disposal consignment note: 202405181109PQ3S • Date Disposal: 18/05/2024 • SW322 – Waste of non-halogenated: 0.0250 MT by Pentas Flora Sdn Bhd Sample 2	

		• Disposal consignment note: 2024051811CGNB9E • Date Disposal: 18/05/2024 • SW409 – Empty Drums: 0.9000 MT by Pentas Flora Sdn Bhd Bukit Selarong Estate Inventory • File reference Number: JAS.KKU.600-3/10/0045 • Date Reporting: 23/05/2024 • Waste Generated: SW404, SW409 Disposal Sample 1 • Disposal consignment note: 2024052310PX8S9Q • Date Disposal: 23/05/2024 • SW404 – Clinical waste: 0.0042 MT by Edgenta Mediserve Sdn Bhd	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	During visits to all estates, no evidence was found of fire being used for waste disposal. Jentayu Estate Domestic waste was disposed through Landfill. Verified location of landfill at P2017A. Date open was 20/05/2024. Sungai Dingin POM and Sungai Dingin Estate	Complied

		Domestic waste was collected by the municipal authorities, specifically the MPK (Majlis Perbandaran Kulim), and disposed of at the municipal landfill. Bukit Selarong Estate Domestic waste was disposed through Landfill. Verified location of landfill at P2021A. Date open was 20/05/2024.	
Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	A Standard Operating Procedure (SOP) for managing soil fertility to optimize yield and minimize environmental impacts has been established. The preservation of soil fertility is guided by the organization's SOPs, which include the following sections from various documents: • EQMS chapter B8: Leguminous Cover Crops • EQMS chapter B14: Manuring • ARM Section 8: Manuring	Complied
7.4.2	Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. - Minor compliance -	Foliar and soil sampling were conducted by the Research and Development Department prior to fertilizer recommendations for the upcoming financial year. Leaf and soil nutrient analyses are standard practices for diagnosing fertilizer requirements in oil palms. Leaf sampling is typically conducted annually, while soil sampling is done at five-year intervals. Sampling records were reviewed as follows: Jentayu Estate: • The latest soil sampling was conducted on 31/07/2023, as indicated in report no. S2/2024 dated 04/01/2024.	Complied

		• The latest leaf sampling was conducted on 20/03/2024, as indicated in report no. P194/2024 dated 19/04/2024. Sungai Dingin Estate: • The latest soil sampling was conducted on 02/11/2022, as indicated in report no. S59/2022 dated 16/08/2024. • The latest leaf sampling was conducted on 31/07/2023, as indicated in report no. P304/2023 dated 24/08/2023. Bukit Hijau Estate: • The latest soil sampling was conducted on 30/09/2022, as indicated in report no. S6/2023 dated 03/02/2023. • The latest leaf sampling was conducted on 19/03/2024, as indicated in report no. P146/2024 dated 18/04/2024. Bukit Selarong Estate: • The latest soil sampling was conducted on 24/04/2019, as indicated in report no. S50/2019 dated 25/06/2019. • The latest leaf sampling was conducted on 22/08/2023, as indicated in report no. P375/2023 dated 19/09/2023.	
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers. - Minor compliance -	The mill disposed EFB by send to neighbouring sister estate as nutrient recycle program. Reviewed the EFB disposal records FY 2024 as follows: The following practices are applied in the estates in relation to the nutrient recycling strategy; 1. EFB application in designated fields at dosage of 40 mt/ha applied in inter rows subject to Agronomist recommendations. 2. Cut frond are stacked in between the palm's rows left to	Complied

<table>
<tr><td></td><td></td><td>discompose.

The estate has established EFB and Bio-Compost application program FY 2024. Reviewed the application records as to date Apr 2024 as follows:
<table>
<tr><td>Estate</td><td>Jan</td><td>Feb</td><td>Mar</td><td>Apr</td></tr>
<tr><td>Jentayu</td><td>358.70</td><td>521.65</td><td>488.78</td><td>779.35</td></tr>
<tr><td>Bukit Hijau</td><td>2,189.51</td><td>2,244.28</td><td>1,723.29</td><td>365.01</td></tr>
<tr><td>Sg Dingin</td><td>19.00</td><td>0.00</td><td>120.00</td><td>364.00</td></tr>
<tr><td>Bukit Selarong</td><td>436.20</td><td>324.98</td><td>473.27</td><td>537.13</td></tr>
</table></td><td></td></tr>
<tr><td>7.4.4</td><td>Records of fertiliser inputs are maintained.

- Minor compliance -</td><td>Fertilizer application was carried out based on recommendations provided by agronomists, which were derived from foliar sampling conducted. Records of fertilizer application were accessible for review at the visited estate. The estate reported the fertilizer application to the Research and Development Carey Island. For details, refer to the 2023 and 2024 Fertilizer Programme and Application Record.</td><td>Complied</td></tr>
<tr><td colspan="4">Criterion 7.5: Practices minimise and control erosion and degradation of soils.</td></tr>
<tr><td>7.5.1</td><td>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.

- Critical (Major) compliance -</td><td>Soil maps were readily available at all estates, delineating the various soil series and their respective area percentages within the estate boundaries. Notably, there were no marginal or fragile soils identified across the assessed estates. There is no new oil palm plantings were initiated on steep terrain. This was verified through site visits, interviews, and document verification processes.</td><td>Complied</td></tr>
</table>

7.5.2	No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification. - Minor compliance -	The commitment to protect and conserve biodiversity and ecosystems is articulated in the Sime Darby Plantation Group Sustainability and Quality Policy Statement, signed by the Group Managing Director on 2/12/2019, as well as the Responsible Agriculture Charter. Under section 3.1 of the Responsible Agriculture Charter, specifically 3.1.2, it is stated: "Management of erosion by protection of steep slopes and river reserves within our operations and promote restoration programs." This underscores the company's dedication to managing erosion risks by safeguarding steep slopes and river reserves within its operations, while also actively promoting restoration efforts in relevant areas.	Complied
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	No new planting conducted at all estates visited as verified and sighted during site visit.	Complied
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	**(C)** To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	Soil series and topography maps were observed at the sampled estates, revealing no categorization of fragile soils within the sampled estates. During planning for replanting, the estate considered factors such as land terrain, drainage, and road systems. The table below illustrates the identified soil series for each estate: Jentayu Estate Soil series: C1 Bungor — Percentage, %: 8.22	Complied

C1, Kechor	2.75
C1, Serdang	0.33
C1, Tebok	20.98
C2, Gong Chenak	0.68
C2, Telemong	0.88
C4, Gajah Mati	27.28
C4, Jitra	3.81
C4, Kuah	13.08
C4, Malacca	5.13
C4, Padang Besar	16.86

Bukit Hijau Estate

Soil series	Percentage, %
Bungor	5.43
Local Alluvium	6.67
Marang	0.64
Serdang	3.74
Batu Lapan	6.82
Kuala Brang	1.89

Padang Besar	8.78
Terap	0.17
Colluvium	14.99
Gajah Mati	3.25
Jitra	12.72
Kedah	1.15
Kuah	7.05

Sungai Dingin Estate

Soil series	Percentage, %
Batu Lapan	5.16
Chat	24.46
Gajah Mati	8.16
Local Alluvium	8.25
Pohoi	4.20
Rasau	29.20
Rengam	9.36
Tebok	5.39

Bukit Selarong Estate

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>Soil series</td><td>Percentage, %</td></tr>
<tr><td>C1, Munchong</td><td>18.62</td></tr>
<tr><td>C2, Local Alluvium</td><td>4.28</td></tr>
<tr><td>C3, Muck</td><td>0.34</td></tr>
<tr><td>C3, Rasau</td><td>6.47</td></tr>
<tr><td>C4, Gajah Mati</td><td>12.99</td></tr>
<tr><td>C4, Sunei Buloh</td><td>1.02</td></tr>
<tr><td>C4, Unclassified</td><td>56.27</td></tr>
</table>
During verification through site visits, it was confirmed that the replanting did not involve planting on marginal or fragile soils.
</td><td></td></tr>
<tr><td>7.6.2</td><td>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 -</td><td>Soil series and topography maps were available for the sampled estates, and no fragile soil was categorized within these estates. In planning for replanting, the estate considered factors such as land terrain, drainage, and road systems.</td><td>Complied</td></tr>
<tr><td>7.6.3</td><td>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.
- Minor compliance -</td><td>The Agronomy Advisory and Services Department carried out assessments and supplied the estates with topography maps. Below are the sampled topography details observed at the estates:
<table>
<tr><td rowspan="2">Degree</td><td colspan="2">Percentage, %</td></tr>
<tr><td>Jentayu Estate</td><td>Bukit Hijau</td></tr>
<tr><td>0°-2° Flat</td><td>13.57</td><td>16.80</td></tr>
</table></td><td>Complied</td></tr>
</table>

		2°-6° Undulating	37.12	40.22	
		6°-12° Rolling	27.44	20.09	
		12°-20° Gentle Slope	17.27	14.04	
		20°-25° Hilly	3.61	5.37	
		>25° Steep	1.00	3.47	

Degree	Percentage, %	
	Sg Dingin	Bukit Selarong
0°-2° Flat	20.49	55.97
2°-6° Undulating	42.62	36.62
6°-12° Rolling	25.28	6.18
12°-20° Gentle Slope	10.39	1.07
20°-25° Hilly	1.06	0.12
>25° Steep	0.15	0.05

Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	**(C)** There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	Peat soil was not identified at any of the estates visited within SOU 1 Sungai Dingin Certification Unit. Verification conducted through site visits, document checks, and interviews confirmed the absence	Not Applicable

		of any new planting activities in the visited estate. Therefore, the criteria regarding peat soil was not applicable.	
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. **PROCEDURAL NOTE:** Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below). - Minor compliance -	Peat soil was not identified at any of the estates visited within SOU 1 Sungai Dingin Certification Unit. Verification conducted through site visits, document checks, and interviews confirmed the absence of any new planting activities in the visited estate. Therefore, the criteria regarding peat soil was not applicable.	Not Applicable
7.7.3	**(C)** Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Peat soil was not identified at any of the estates visited within SOU 1 Sungai Dingin Certification Unit. Verification conducted through site visits, document checks, and interviews confirmed the absence of any new planting activities in the visited estate. Therefore, the criteria regarding peat soil was not applicable.	Not Applicable
7.7.4	**(C)** A documented water and ground cover management programme is in place. - Critical (Major) compliance -	Peat soil was not identified at any of the estates visited within SOU 1 Sungai Dingin Certification Unit. Verification conducted through site visits, document checks, and interviews confirmed the absence of any new planting activities in the visited estate. Therefore, the criteria regarding peat soil was not applicable.	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	Peat soil was not identified at any of the estates visited within SOU 1 Sungai Dingin Certification Unit. Verification conducted through site visits, document checks, and interviews confirmed the absence of any new planting activities in the visited estate. Therefore, the criteria regarding peat soil was not applicable.	Not Applicable

	crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition. - Critical (Major) compliance -		
7.7.6	**(C)** All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance. - Critical (Major) compliance -	SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) has established SOP on Agricultural Reference Manual dated 01/07/2008 Section 10.4.1 titled Water Management in Coastal or Peat Planting. There is no new planting at sample estates. There is no peat soil identified at all estates visited in SOU 1. Verification through site visit, document checking, and interview confirmed that there is no new planting activity in the estate visited. Hence, the criteria was not applicable.	Not Applicable
7.7.7	**(C)** All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2019) and associated audit guidance. - Critical (Major) compliance -	Peat soil was not identified at any of the estates visited within SOU 1 Sungai Dingin Certification Unit. Verification conducted through site visits, document checks, and interviews confirmed the absence of any new planting activities in the visited estate. Therefore, the criteria regarding peat soil was not applicable.	Not Applicable
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid	A water management plan has been established at SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) SOU 1 Sungai Dingin POM Certification Unit, with the plan being reviewed	Complied

negative impacts on other users in the catchment. The plan addresses the following:

a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.

b) Workers have adequate access to clean water.

- Minor compliance -

annually. The latest plan covers FY2023 and FY2024, with the following objectives and action plan details:

Jentayu Estate

Objective	Category	Action Plan
Water contingency plan	Water Shortage / dry Spell	Tube well was developed at Selambau Division
		SADA will provide trailer / lorry with clean water to estate
		Vending or dispensing machine was placed at Sg Padu Div
	Sever water pollution	Tube well was developed at Selamabu division
		To perform treatment of polluted water
To reduce fresh water usage / water usage reduction plan	Rainwater collection	Large container are able to be placed at strategic locations to collect rainwater
		To educate staff be placed recycle for washing heavy machinery
To implement	Water sampling	Water analysis result by R&D

administration and engineering control on fresh water quality ang usage	Water quarters area	Awareness to workers on water consumption with care		
	Pre mixing area	To collect waste water in sump for re use for pre mixing		

Sg Dingin POM

Objective	Category	Action Plan
Water contingency plan	Water Shortage / dry Spell	To purchase water supply from Jabatan Bekalan Air
		To Get water from sister / mill
		To train staff and worker to take necessary steps to conserve water
	Sever water pollution	To purchase water supply from Jabatan Bekalan Air
		To perform treatment of polluted water
To reduce fresh water usage / water usage reduction plan	Domestic water usage	To educate staff / worker to reduce wastage of water by making internal save water training

Monitoring	Water sampling	Water analysis result by R&D		
	Water quarters area	Awareness to workers on water consumption with care		
	Workshop, store, office	To use for general cleaning, operation and gardening		

Sungai Dingin Estate & Bukit Selarong Estate

Objective	Category	Action Plan
Water contingency plan	Water Shortage / dry Spell	To purchase water supply from Jabatan Bekalan Air (SADA)
		To Get water from sister / mill
		To train staff and worker to take necessary steps to conserve water
	Severe water pollution	Water supply to be purchased from Jabatan Bekalan Air (SADA)
To reduce fresh water usage / water usage	Domestic water usage	To educate staff / worker to reduce wastage of water by making internal save water training
	Water Leakage	Repair all water leakage at linesite area

<table>
<tr>
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<td>
<table>
<tr><td rowspan="4">reduction plan</td><td>Rainwater Collection</td><td>Large container area placed at strategic location to collect rainwater</td></tr>
<tr><td rowspan="3">Monitoring</td><td>Water analysis result by R&D</td></tr>
<tr><td>Awareness to workers on water consumption with care</td></tr>
<tr><td>To collect wastewater in sump for re use for pre mixing</td></tr>
</table>
This plan aims to ensure efficient water management and conservation across the estates, addressing both quality and quantity concerns while promoting sustainable practices.
</td>
<td></td>
</tr>
<tr>
<td>7.8.2</td>
<td>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.
- Critical (Major) compliance -</td>
<td>Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. Riparian buffer zones have been identified and demarcated. Signage has been placed. No chemicals and fertilizer application observed been used in their maintenance. In some areas Guatemala grass were planted along the riverbanks. Management of riparian zone is guided by River Reserve Management (Management of River Reserve in SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad); dated April 2014). The widths of the buffer zones are guided by the following measurements:
<table>
<tr><th>River width (meter)</th><th>Minimum width for river reserve (m) for peninsular Malaysia and Sarawak</th></tr>
<tr><td>1-5</td><td>5</td></tr>
<tr><td>5-10</td><td>10</td></tr>
</table>
</td>
<td>Complied</td>
</tr>
</table>

10-20	20
20-40	40
>40	50

There is availability of Sungai Dingin at Sg Dingin estate and Sungai Selambau at Bukit Hijau estate. Buffer zone has been established and marked with white paint. No evidence of chemical applications along the buffer zone. The river were desilt on annual basis by the Department Irrigation and Drainage. The estate conducted river water sampling on annually basis.

Jentayu Estate

Industrial effluent

- Date of report: 15/05/2024
- Report No: IE653/2024
- Date Tested: 29/04/2024

Microbiology (Tube well)

- Date of report: 01/03/2024
- Report No: ML216/2024
- Date Tested: 02/02/2024

Sungai Dingin POM

Microbiology

- Date of report: 18/04/2024
- Report No: ML403/2024

		• Date Tested: 18/03/2023 Inlet & Outlet • Date of report: 24/04/2024 • Report No: IE536/2024 • Date Tested: 18/03/2024 Effluent Analysis • Date of report: 24/04/2024 • Report No: IE537/2024 • Date Tested: 18/03/2024 Bukit Hijau Estate Industrial effluent • Date of report: 26/03/2024 • Report No: IE103/2024 • Date Tested: 25/03/2024 Pesticide Water Analysis • Date of report: 26/03/2024 • Report No: PL1803/2024 • Date Tested: 25/03/2024 Sungai Dingin Estate Industrial effluent • Date of report: 17/05/2024	

		• Report No: IE686/2024 • Date Tested: 18/04/2024 Pesticide Water Analysis • Date of report: 27/02/2024 • Report No: PL152/2024 • Date Tested: 07/02/2024 Bukit Selarong Estate Pesticide Water Analysis • Date of report: 24/05/2024 • Report No: PL369/2024 • Date Tested: 13/05/2024	
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored. - Minor compliance -	The effluent treatment plant was made in accordance and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements. No overflow was observed, and flow meter reading was recorded daily. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is quarterly monitored as per OER. Effluent Analysis conducted by accredited laboratory, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad) and submitted to DOE every 3 months through OER (Online Environmental Report) and in compliance with mill's compliance schedule for quarterly submission. Refer to the latest report for dated April 2024. Monthly analysis was done for final discharge point. Total of 8 parameters (pH, BOD3, COD, TS, SS, TN, AN and O&G) were tested. Latest	Complied

analysis report for 1st, 2nd, 3rd 4th Quarter quarters of year 2023 & 2024.

Report Date	Quarter/Week	BOD (Limit=5000mg/L)
05/04/2024	1st week/1st month	760.00
	5th week/2nd Month	343.00
	9th week/3rd Month	96.00
05/01/2024	1st week/1st month	1115.00
	5th week/2nd Month	68.00
	9th week/3rd Month	163.00
10/10/2023	1st week/1st month	186.00
	5th week/2nd Month	328.00
	9th week/3rd Month	181.00
07/07/2023	1st week/1st month	628.00
	5th week/2nd Month	131.00
	9th week/3rd Month	142.00

The discharge was through land application and there is no negative impacts recorded. Based on water sampling conducted showed there is no issue on contamination from the discharge.

<table>
<tr><td></td><td></td><td>For EFB sighted Disposal Inventory Record submitted to DOE. Refer "Laporan Inventori Pelupusan Tandan Kosong Kelapa Sawit" for the month of April 2024.</td><td></td></tr>
<tr><td>7.8.4</td><td>Mill water use per tonne of FFB is monitored and recorded.
- Minor compliance -</td><td>Mill has maintained monitoring of water usage for processing FFB which are recorded monthly. Water for processing is abstracted from water catchment by using pump. The trend of water usage is tandem with volume of FFB process. Refer Water Usage Record Sungai Dingin POM. Average data as below:
<table>
<tr><td>Year</td><td>FFB Processed, MT</td><td>Water/L</td><td>Water/FFB</td></tr>
<tr><td>2023</td><td>178,871.59</td><td>308,323.42</td><td>1.73</td></tr>
</table></td><td>Complied</td></tr>
<tr><td colspan="4">Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised</td></tr>
<tr><td>7.9.1</td><td>A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented.
- Minor compliance -</td><td>A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Management Plan 2022. The document was reviewed/updated on January 2022. Among the Energy Management Plan were:
i) Worker's housing inspection to ensure no illegal wiring
ii) Preventive maintenance programme for estate vehicles
iii) Training / Educate workers on fuel saving practices
iv) Regular maintenance of transport @ machine as per recommendation
There is no opportunity for the estates to capitalize the utilisation of fibre/shell produced from the mill as part of their energy production in replacement of fossil fuel with the current technology limitation.</td><td>Complied</td></tr>
</table>

<table>
<tr><td></td><td></td><td>The mill and estate monitored the diesel usage per ton FFB process/production on monthly basis. Reviewed the data FY 2023 as follows:
<table>
<tr><th>Estate / Mill</th><th>Diesel, (MT)</th><th>FFB, (MT)</th><th>Diesel / FFB (MT)</th></tr>
<tr><td>Sg Dingin POM</td><td>25,256.00</td><td>178,871.59</td><td>0.14</td></tr>
<tr><td>Sg Dingin Estate</td><td>79,264.00</td><td>29,885.30</td><td>2.65</td></tr>
<tr><td>Jentayu Estate</td><td>23,193.00</td><td>10,309.10</td><td>2.25</td></tr>
<tr><td>Bukit Hijau Estate</td><td>34,397.50</td><td>13,637.00</td><td>2.52</td></tr>
<tr><td>Bukit Selarong Estate</td><td>78,582.00</td><td>39,764.00</td><td>1.98</td></tr>
</table></td><td></td></tr>
<tr><td colspan="4">Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</td></tr>
<tr><td>7.10.1</td><td>(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.
- Critical (Major) compliance -</td><td>The GHG emissions are identified and assessed for the unit certification by sustainability team. RSPO GHG Calculator version 4 is used. The consumption of fertilisers and diesel were verified through Estates:
• FFB record book
• Stock book
• Monthly stock issue
• Stock requisition note Mill
• Mill Month End Production Report</td><td>Complied</td></tr>
</table>

		• Monthly production report • Flowmeter & running hours record book • Bio-gas generation daily monitoring log sheet • Effluent analysis report Based on the verification of records; all the sampled issuance was traceable	
7.10.2	**(C)** Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development). - Critical (Major) compliance -	Not applicable since no new development by the certification unit.	Not Applicable
7.10.3	**(C)** Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored. - Critical (Major) compliance -	Assessment of all polluting activities was conducted under Environmental Risk Assessment for identifying activities that contributes significant impact to environment including gaseous emission. Among the plan for pollution preventive action Plan FY 2023/2024 were: • To ensure the preventive maintenance vehicles checklist were in place. Regularly inspection is carried out to these vehicles. • To place tray underneath the vehicles. Implementation of plan is being monitored by appointed person in charge with target of time frame for completion. As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling minimum once a year. Below are the verified reports (Isokinetic Stack & Air Emission Monitoring Report): <u>Year 2023</u>	Complied

		• Report no.: L-PG-KC2312CSD-0599 • Report date: 10/01/2024 • Result: Dust: 48.80 mg/m3 (B5) vs limit 150, CO: 6.50 mg/m3 vs limit 1000 @ 12% CO2 For Air Pollution Control System, management use Electrostatic Precipitator (ESP) for monitoring. Continuous Emissions Monitoring System (CEMS) which link to the DOE on real time base were monitored. Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result within parameter as per "Jadual Pematuhan" no. AS(B)31/152/000/067 for DOE Licence No: 003648. Environmental audit by 3rd party has been conducted annually by BRAXTUS Sdn Bhd dated 31/01/2024. Latest DOE visit was sighted on 06/02/2024. Refer DOE Visiting Book.	
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area			
7.11.1	**(C)** Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	Visit to the replanting areas in sampled estates confirmed that the land for replanting is not prepared by burning. Interview with the workers and management indicated that they do not prepare land for replating by burning. Verification through document review, interview and site visit confirmed that there is no replanting prepared by burning. Refer Zero open burning policy as per SOP Section B2 - Felling/Land Clearing & Land Preparation dated November 2008. Management complying with the Malaysian environmental law – EQA and Regulations 1974. No open burning noted based on the records on the land clearing and felling for the	Complied

		replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	
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 -	Fire prevention measure has been established. Refer Emergency Preparedness and Response Procedures. Refer document no. UM/HSE/SP/02. Hotspot monitoring managed by HQ (Fire Hotspot Monitoring Team) – if any fire is detected, inform estate. Sime Darby was engaged the Smart Hotspot Alert that monitored by satellite VIIRS for fire prevention. Sime Darby Daily Hotspot Monitoring system has been in place since November 2013 using NASA satellite data. The system monitors any possible occurrence of fire within or nearby the concession areas throughout Sime Darby Plantation Upstream operation globally. At the estates level, there are fire prevention team established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing the fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	There is evidence that management has engaged with stakeholders regarding on fire prevention and control measures. Refer sample of matters stated details on Fire Prevention in the Stakeholder meeting: • Bukit Hijau Estate: 27/05/2024 • Jentayu Estate: 08/05/2024 • Sungai Dingin Estate: 27/02/2024 • Bukit Selarong Estate: 19/04/2024	Complied
Criterion 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			

<table>
<tr><td>7.12.1</td><td>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.

A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.

- Critical (Major) compliance -</td><td>Certification Unit and supply base did not carry out any new plantings since November 2005. Therefore, this indicator is not applicable during this assessment. The immature areas are of replanted area.</td><td>Complied</td></tr>
<tr><td>7.12.2</td><td>(C) HCVs, HCS forests and other conservation areas are identified as follows:

a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.

b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.

PROCEDURAL NOTE:

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

- Critical (Major) compliance -</td><td>According to the reports referenced, High Conservation Value Final Report For SOU 1 dated March 2017. the following details regarding HCV/Conservation value were provided:
<table>
<tr><td>Estate</td><td>Area</td><td>Ha</td></tr>
<tr><td>Sg Dingin Estate</td><td>River Reserve (Sg Dingin)</td><td>3.56</td></tr>
<tr><td>Bukit Selarong Estate</td><td>River reserve (Sg Sedim)</td><td>32.10</td></tr>
<tr><td></td><td>Pond</td><td>2.14</td></tr>
<tr><td>Padang Buluh Estate</td><td>River Reserve (Sg Jerung)</td><td>14.12</td></tr>
<tr><td></td><td>Pond</td><td>0.12</td></tr>
<tr><td>Bukit Hijau Estate</td><td>River Reserve (Sg Selambau)</td><td>5.33</td></tr>
<tr><td>Jentayu Estate</td><td>Pond</td><td>0.71</td></tr>
</table></td><td>Complied</td></tr>
</table>

		Internal Social & Environment Impact Assessment (SEIA) Report has been conducted for SOU 1 Supply bases (Conversion of Ex Rubber Plantation to Oil Palm Plantation) by Group Sustainability Department, SD Guthrie Berhad (Previously Known As Sime Darby Plantation Berhad). Report date as below: Jentayu Estate: 14/02/2023 (173.65 Ha) Bukit Hijau Estate: 16/02/2023 (249.79 Ha) Sungai Dingin Estate: 15/02/2023 (113.07 Ha) Based on interview with management, currently in the tendering process stage. Based on site visit, activities conversion from rubber to oil palm (new planting) related felling was yet to start.	
7.12.3	*Indicator is not applicable in Malaysia context*	**N/A**	Not Applicable
7.12.4	**(C)** Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified). - Critical (Major) compliance -	A management plan focusing on High Conservation Value (HCV) and biodiversity has been put in place. The estates have prioritized education and awareness initiatives, with various methods outlined in the management plan: • Conducting education and awareness programs to train the Strategic Operating Unit (SOU) on biodiversity, flora/fauna, and biodiversity management. • Utilizing communication channels such as the SD Guthrie Berhad's webpage. • Creating fact sheets for internal and external distribution to increase awareness of nature conservation. • Encouraging further research on specific biodiversity. Among the action plans outlined are:	Complied

		• Installing signage indicating prohibitions such as No Fishing, No Hunting, No Swimming, and demarcating Buffer Zones. • Maintaining employee awareness about the significance of biodiversity to the planet. Training on HCV has been conducted as below: Jentayu Estate: 14/02/2024 Bukit Hijau Estate: 10/04/2024 Sg Dingin Estate: 16/02/2024 Bukit Selarong Estate: 24/03/2024 Sighted evidence of training material, attendance and photos. Based on interview with management and workers, they have good understanding on HCV matters.	
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance -	The was no changes as per previous year record. There were no rights of local communities been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas. The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations.	Complied
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	Based on the biodiversity report, there was no RTE species found in all the estates. Nonetheless, the monitoring plan of wildlife was established and implemented. Education about the status of RTE has been given to workforce through a muster briefing from time to time. Signage to restrict hunting and intrusion have been put up at many places at the estates especially at the points of entry to create awareness among the workers and surrounding communities.	Complied

	- Minor compliance -		
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance -	Educational activities on RTE species were done through a few means such as briefings/training and no hunting signage. Interview with workers showed that they have a good understanding in the restriction of hunting or endangering the RTE species. Sighted the management also conducted the RTE monitoring, sample in Jentayu Estate, Sg Dingin Estate, Bukit Hijau Estate and Bukit Selarong Estate. Refer HCV monitoring latest record for the month of April and May 2024.	Complied
7.12.8	**(C)** Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. - Critical (Major) compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in SOU 1 estates. There is no land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018. Hence, the requirement under this indicator does not apply.	Complied

Appendix B: GHG Reporting Executive Summary

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

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

The summary of the Net GHG emitted in **2023** for **Sungai Dingin POM** and supply base are as following:

Emission per product	tCO_2e/tProduct
CPO	1.50
PKO	1.50

Extraction	%
OER	19.87
KER	5.09

Production	t/yr
FFB Process	180,079.29
CPO Produced	35,784.05
PKO Produced	9160.18

Land Use	Ha
OP Planted Area	23,012.10
OP Planted on peat	0.00
Conservation (forested)	0.00
Conservation (non-forested)	118.93
Total	**23,131.03**

Summary of Field Emission and Sink

	Own Crop*		Group		3rd Party		Total	
	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB
Emission								
Land Conversion	128,315.65	0.82	3,658.52	0.56	0.00	0.00	132,002.17	0.82
CO_2 Emission from fertilizer	12,522.12	0.08	479.44	0.07	0.00	0.00	13,001.57	0.08
NO_2 Emission	5,691.74	0.04	245.41	0.04	0.00	0.00	5,937.15	0.04
Fuel Consumption	62.09	0.00	3.44	0.00	0.00	0.00	65.53	0.00
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-118,654.04	-0.76	-3,457.84	-0.53	0.00	0.00	-122,111.87	-0.76
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**27,937.57**	**0.18**	**956.97**	**0.15**	0.00	0.00	**31,921.17**	**0.18**

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO_2e	$tCO_2e/tFFB$
Emission		
POME	35,298.59	0.20
Fuel Consumption	4.37	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**35,302.96**	**0.20**

Summary of Kernel Crusher Emission and Credit (if applicable)

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

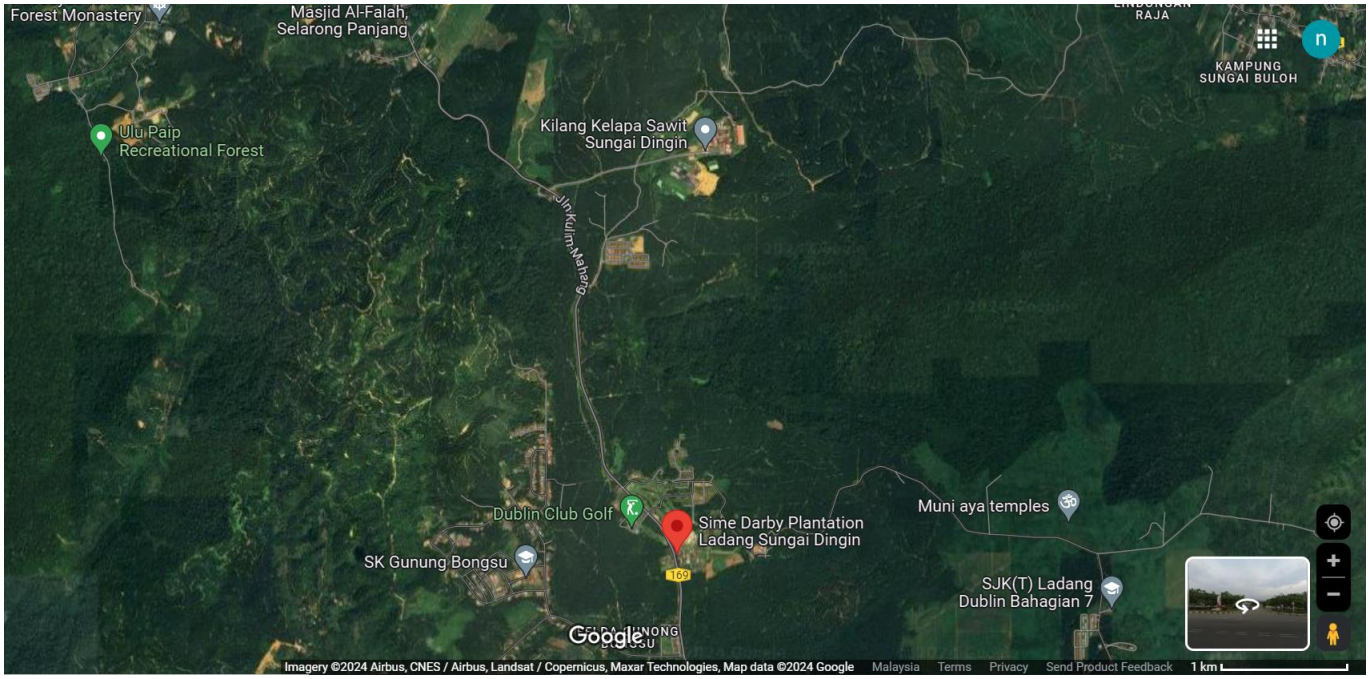
*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	100

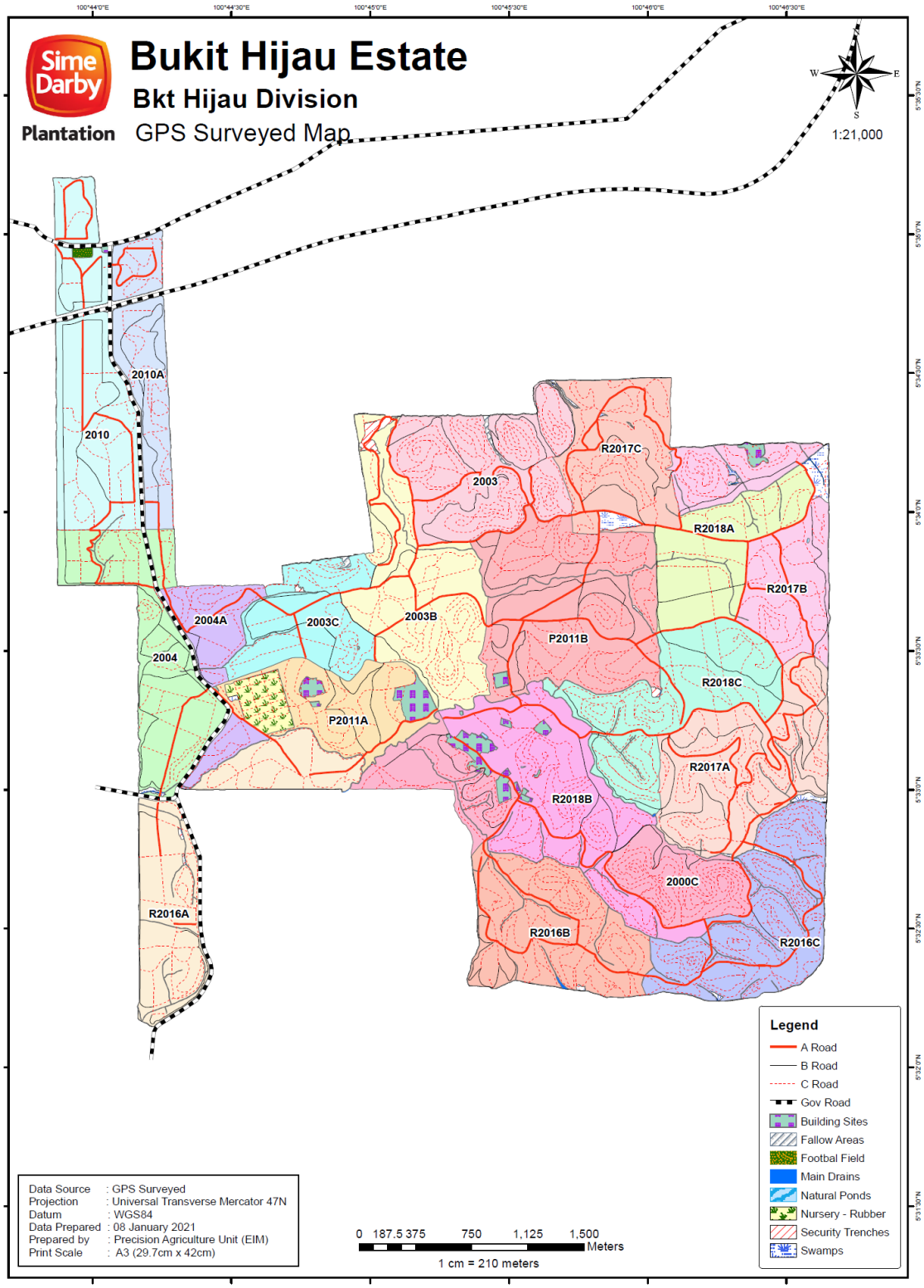
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	0.00

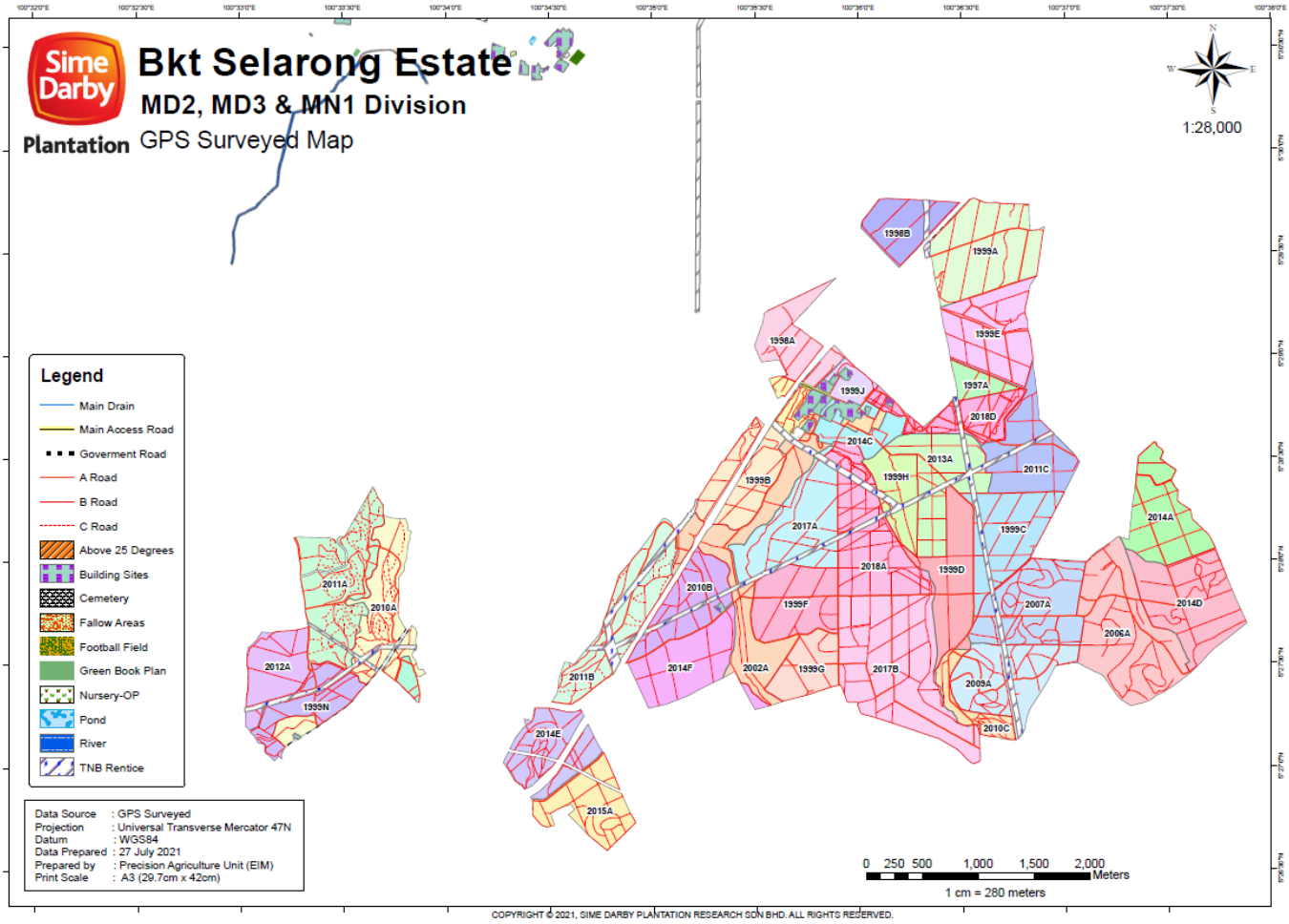
Note: The OP Planted was high due to crop receiving from SOU 2 and SOU 3 Supply Bases and also from other uncertified small estates that send their FFB to Sungai Dingin POM

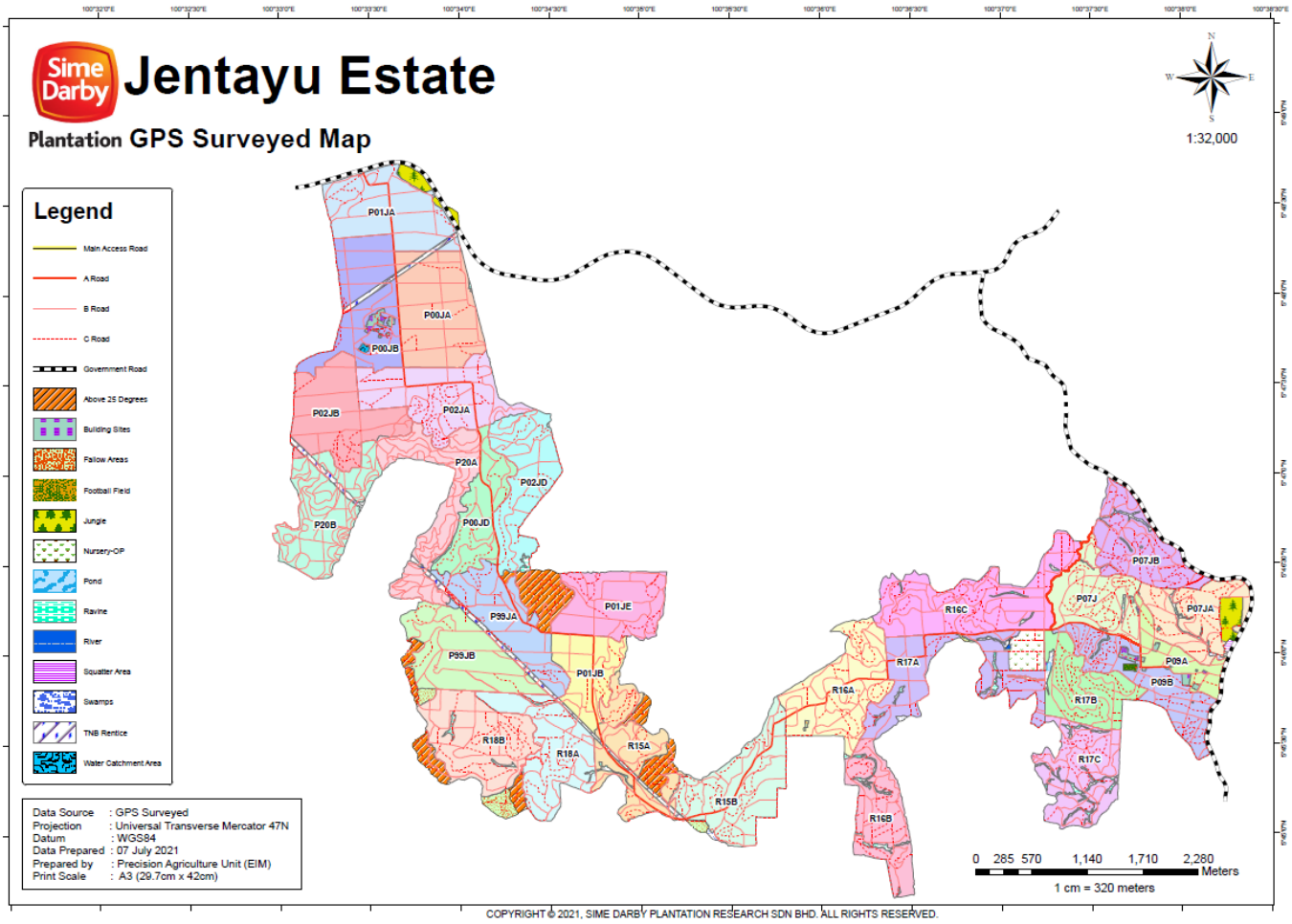
Appendix C: Location Map of Certification Unit and Supply bases

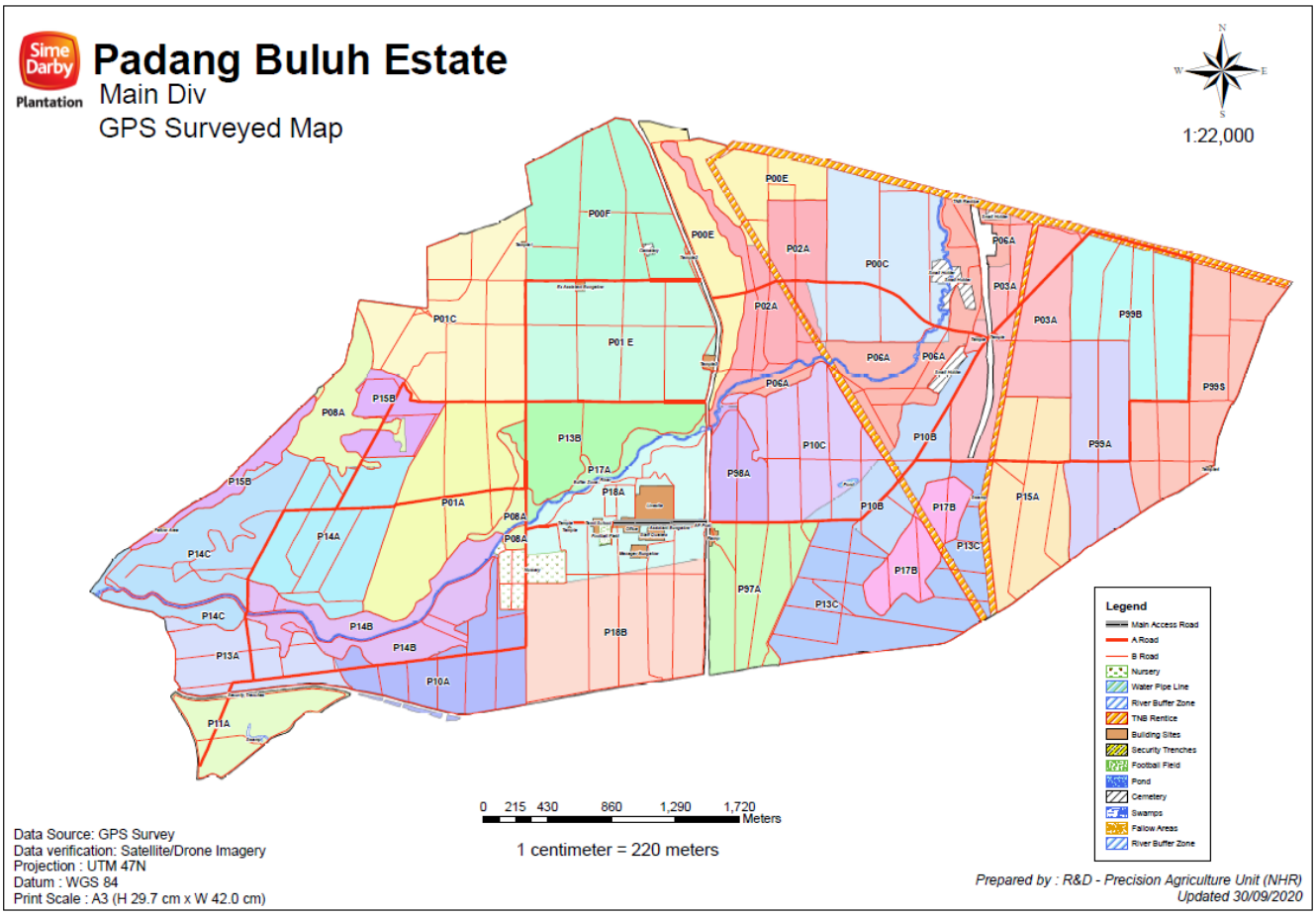


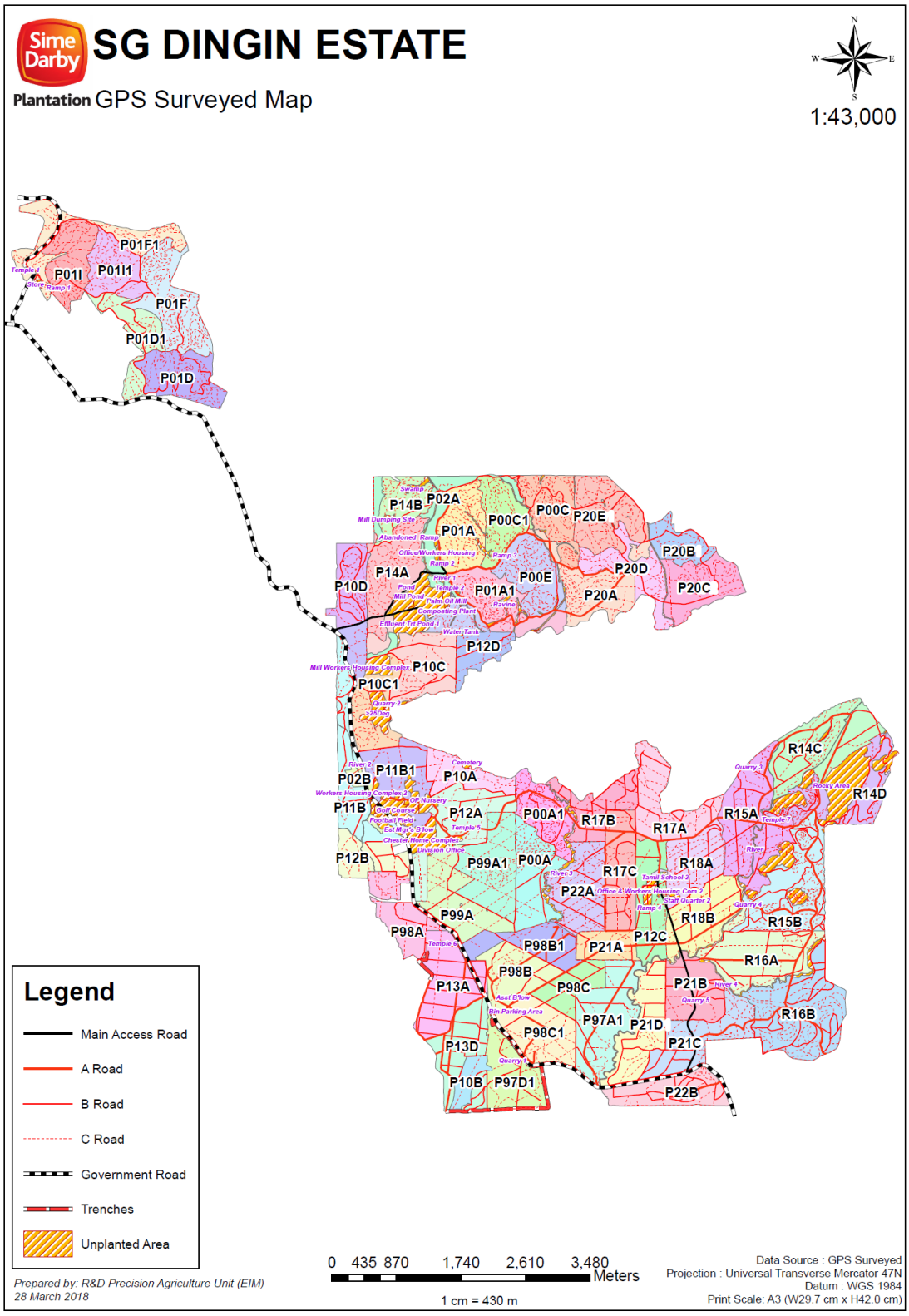
Appendix D: Estate Field Map

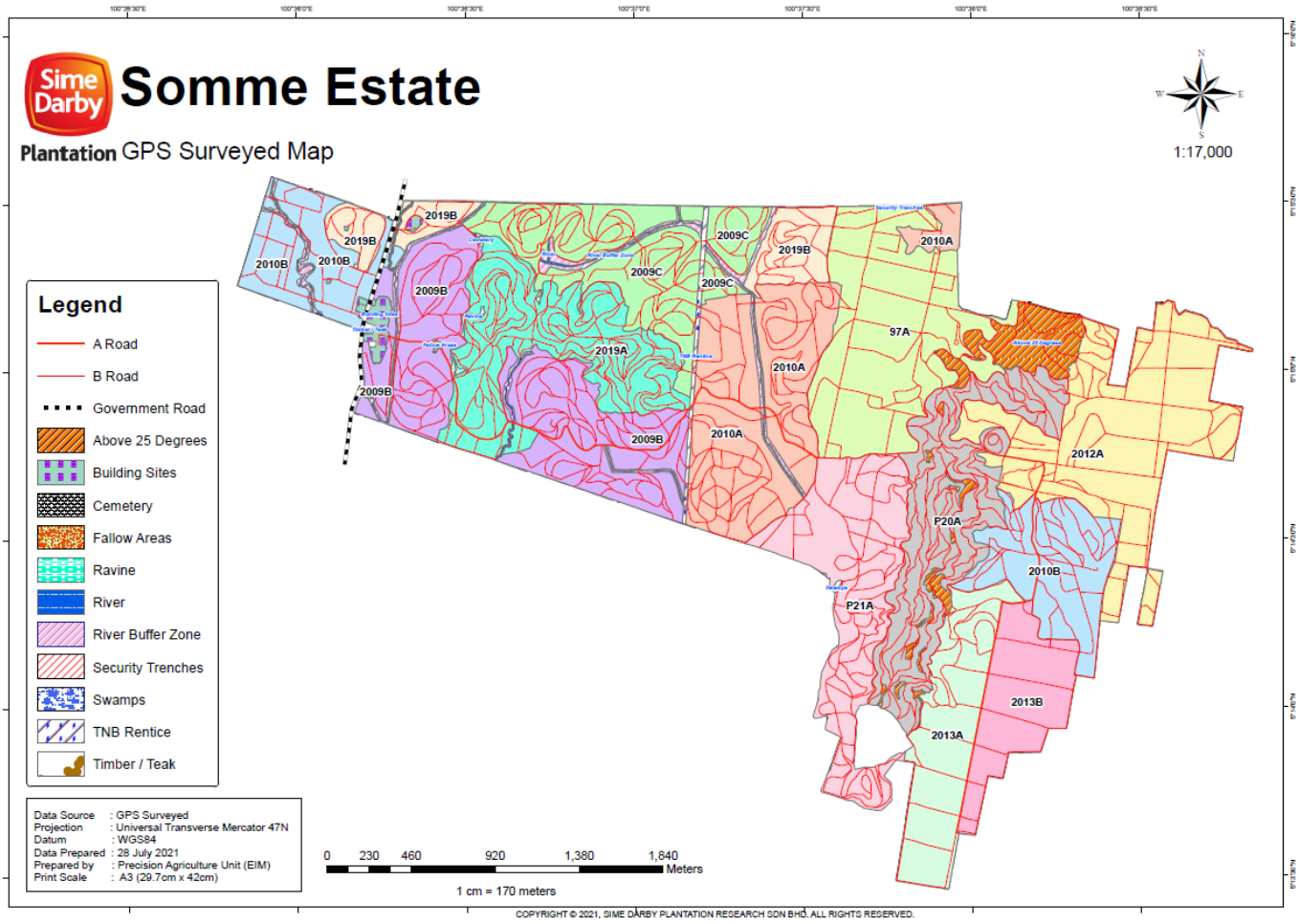



Sime Darby
Plantation
Bkt Selarong Estate
MD2, MD3 & MN1 Division
GPS Surveyed Map
1:28,000
Legend
Main Drain
Main Access Road
Goverment Road
A Road
B Road
C Road
Above 25 Degrees
Building Sites
Cemetery
Fallow Areas
Football Field
Green Book Plan
Nursery-OP
Pond
River
TNB Rentice
Data Source : GPS Surveyed
Projection : Universal Transverse Mercator 47N
Datum : WGS84
Data Prepared : 27 July 2021
Prepared by : Precision Agriculture Unit (EIM)
Print Scale : A3 (29.7cm x 42cm)
0 250 500 1,000 1,500 2,000 Meters
1 cm = 280 meters
COPYRIGHT © 2021, SIME DARBY PLANTATION RESEARCH SDN BHD. ALL RIGHTS RESERVED.


Sime Darby
Jentayu Estate
Plantation GPS Surveyed Map
1:32,000
Legend
Main Access Road
A Road
B Road
C Road
Government Road
Above 25 Degrees
Building Sites
Fallow Areas
Football Field
Jungle
Nursery-OP
Pond
Ravine
River
Squatter Area
Swamps
TNB Rentice
Water Catchment Area
P01JA
P00JA
P00JB
P02JB
P02JA
P20A
P02JD
P20B
P00JD
P99JA
P01JE
P99JB
P01JB
R18B
R18A
R15A
R15B
R16A
R17A
R16C
R16B
P07JB
P07J
P07JA
P09A
P09B
R17B
R17C
0 285 570 1,140 1,710 2,280
Meters
1 cm = 320 meters
Data Source : GPS Surveyed
Projection : Universal Transverse Mercator 47N
Datum : WGS84
Data Prepared : 07 July 2021
Prepared by : Precision Agriculture Unit (EIM)
Print Scale : A3 (29.7cm x 42cm)
COPYRIGHT © 2021, SIME DARBY PLANTATION RESEARCH SDN BHD. ALL RIGHTS RESERVED.


Sime Darby Plantation
Padang Buluh Estate
Main Div
GPS Surveyed Map
1:22,000
P00F
P00E
P00E
P02A
P00C
P06A
P03A
P02A
P03A
P99B
P01C
P01 E
P06A
P06A
P06A
P99S
P15B
P08A
P13B
P10C
P10B
P99A
P17A
P18A
P98A
P15B
P01A
P08A
P10B
P17B
P15A
P14A
P08A
P13C
P14C
P17B
P97A
P14C
P13C
P14B
P18B
P13A
P14B
P10A
P11A
Legend
Main Access Road
A Road
B Road
Nursery
Water Pipe Line
River Buffer Zone
TNB Rentice
Building Sites
Security Trenches
Football Field
Pond
Cemetery
Swamps
Fallow Areas
River Buffer Zone
0 215 430 860 1,290 1,720
Meters
1 centimeter = 220 meters
Data Source: GPS Survey
Data verification: Satellite/Drone Imagery
Projection : UTM 47N
Datum : WGS 84
Print Scale : A3 (H 29.7 cm x W 42.0 cm)
Prepared by : R&D - Precision Agriculture Unit (NHR)
Updated 30/09/2020


SG DINGIN ESTATE
Plantation GPS Surveyed Map
1:43,000
Legend
Main Access Road
A Road
B Road
C Road
Government Road
Trenches
Unplanted Area
0 435 870 1,740 2,610 3,480 Meters
1 cm = 430 m
Data Source : GPS Surveyed
Projection : Universal Transverse Mercator 47N
Datum : WGS 1984
Print Scale: A3 (W29.7 cm x H42.0 cm)
Prepared by: R&D Precision Agriculture Unit (EIM)
28 March 2018


Sime Darby
Somme Estate
Plantation GPS Surveyed Map
1:17,000
Legend
A Road
B Road
Government Road
Above 25 Degrees
Building Sites
Cemetery
Fallow Areas
Ravine
River
River Buffer Zone
Security Trenches
Swamps
TNB Rentice
Timber / Teak
Data Source : GPS Surveyed
Projection : Universal Transverse Mercator 47N
Datum : WGS84
Data Prepared : 28 July 2021
Prepared by : Precision Agriculture Unit (EIM)
Print Scale : A3 (29.7cm x 42cm)
0 230 460 920 1,380 1,840 Meters
1 cm = 170 meters
2019B
2010B
2009B
2009C
2019A
2010A
97A
2012A
P20A
P21A
2013B
2013A
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Appendix E: List of Smallholder Registered and/or sampled

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

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	N/A								
				Total					

Note: * are smallholders sampled in this audit.

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure