# RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ **Initial Assessment**

☒ **Annual Surveillance Assessment (2_2)**

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

☒ **Extension of Scope**

| **Client Company Name / Parent Company:**<br>**SD Guthrie Berhad**<br>(*formerly known as Sime Darby Plantation Berhad*) |
|---|
| Client Company / Parent Company Address:<br>Level 11, Main Block, Plantation Tower, No 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia |
| Certification Unit:<br>**Strategic Operating Unit (SOU 22) – Bukit Benut Palm Oil Mill**<br><br>Location of Certification Unit:<br>KM 12, Jalan Mengkibol, 86009 Kluang, Johor, Malaysia |
| Date of Final Report:<br>02/07/2024 |

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# Section 1: Scope of the Assessment

| 1. Company Details | | | |
|---|---|---|---|
| **Parent Company** | SD Guthrie Berhad (*formerly known as Sime Darby Plantation Berhad*) | | |
| **RSPO Membership Number** | 1-0008-04-000-00 | **Membership Approval Date** | 07/09/2004 |
| **Address** | Level 11, Main Block, Plantation Tower No.2, Jalan PJU 1A/7 47301, Ara Damansara, Selangor, Malaysia. | | |
| **Palm Oil Mill / Group Manager / Estate (Certification Unit)** | Strategic Operating Unit (SOU 22) – Bukit Benut Palm Oil Mill | | |
| **Location / Address** | KM 12, Jalan Mengkibol, Kluang, 86009 Johor, Malaysia | | |
| **Website** | www.sdguthrie.com | | |
| **Management Representative** | Mdm Shylaja Devi Vasudevan Nair (Head, Sustainability Compliance Unit, GSD)<br>Mr. Anuar bin Zakaria (Mill Manager) | **E-mail** | shylaja.vasudevan@sdguthrie.com<br>kks.bk.benut@sdguthrie.com |
| **Telephone** | +(603) 78484000 (HQ)<br>+6013-2086959 (Mill) | **Facsimile** | +607-7766479 (Mill) |

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

| 2. Certification Information | | | |
|---|---|---|---|
| **Certificate Number** | RSPO 591229 | **Certificate Start Date** | 05/10/2021 |
| **Date of First Certification** | 05/10/2011 | **Certificate Expiry Date** | 04/10/2026 |
| **Scope of Certification** | Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK) | | |
| **Visit Objectives** | • Determination of the conformity of the client's management system, or parts of it, with audit criteria.<br>• 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.)<br>☐ Initial Assessment<br>☒ Annual Surveillance Assessment (ASA 2_2)<br>☐ Recertification Assessment (Choose an item.) | | |

| | | | |
|---|---|---|---|
| | ☒ Scope Extension | | |
| **Applicable Standards / Normative Reference** | RSPO Certification System for P&C and RSPO ISH 2020<br>☒ Malaysia National Interpretation 2019 of the RSPO P&C 2018 | | |
| **Supply Chain Module** | ☒ Identity Preserved; ☒ Mass Balance | **Mill Capacity** | 20 MT/HR |
| **ISH certification Phase** | ☐ Eligibility ☐ Milestone A ☐ Milestone B ☒ Not Applicable | | |
| **Is this a remote audit or on-site audit** | ☒ On-site audit (Option AI) | ☐ On-site audit (Option AII) | ☐ Remote audit (Option B) |

## 3. Other Certifications

| Certificate Number | Standard(s) | Certificate Issued by | Expiry Date |
|---|---|---|---|
| MSPO 686845 | MSPO 2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders | BSI Services Malaysia Sdn Bhd | 17/12/2027 |
| MSPO 682040 | MSPO 2530-4:2013 General Principles for Palm Oil Mills | | 17/12/2027 |
| MSPO 714131 | MSPO Supply Chain Certification Standard 2018 | | 17/09/2024 |

## 4. Location(s) of Mill & Supply Bases

| Name (Mill / Supply Base / Group Manager / Smallholders) | Location | GPS Coordinates | |
|---|---|---|---|
| | | Latitude | Longitude |
| Bukit Benut Palm Oil Mill | KM 12, Jalan Mengkibol, 86009 Kluang, Johor | 1° 55′ 50.64″ N | 103° 20′ 50.71″ E |
| Bukit Benut Estate | KM 12, Jalan Mengkibol, 86009 Kluang, Johor | 1° 54' 40.70" N | 103° 19' 58.80" E |
| Lambak Elaeis Estate | Ladang Lambak/Elais 86009 Kluang, Johor | 1° 58′ 01.13″ N | 103° 19′ 35.58″ 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 Benut Estate | 2,536.70 | 24.18 | 238.90 | 2,799.78 | 90.60 |
| Lambak Elaeis Estate | 3,344.72 | 2.65 | 392.79 | 3,740.16 | 89.42 |
| **Total** | **5,881.42** | **26.83** | **631.95** | **6,539.94** | |

## 6. Plantings & Cycle

| Estate / Smallholders | Age (Years) - ha | | | | Mature | Immature |
|---|---|---|---|---|---|---|
| | 0 - 3 | 4 - 14 | 15 - 25 | >25 | | |
| Bukit Benut Estate | 182.29 | 1,228.20 | 964.59 | 161.62 | 2,354.41 | 182.29 |
| Lambak Elaeis Estate | 387.48 | 1,507.07 | 1,450.17 | 0.00 | 2,957.24 | 387.48 |
| **Total (ha)** | **569.77** | **2,735.27** | **2,414.76** | **161.62** | **5,311.65** | **569.77** |

**Note:** Only Mature area is considered as production area

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

| Estate / Smallholders | Tonnage (MT) / year | | | |
|---|---|---|---|---|
| | Estimated last year (Oct 2022 – Sept 2023) | Actual (Jul 2022 – June 2023) | | Forecast (Oct 2023 – Sept 2024) |
| | | Previous license period (Jul 2022 – Sept 2022) | Current license period (Oct 2022 – June 2023) | |
| Bukit Benut Estate | 53,914.13 | 7,890.29 | 16,256.13 | 43,589.50 |
| Lambak Elaeis Estate | 65,207.05 | 7,348.11 | 19,883.20 | 51,735.50 |
| **Total** | **119,121.18** | **51,377.73** | | **95,325.00** |

Despite adding the MB Module in the Scope of Certification, Bukit Benut Oil Mill still only processes FFBs from its owned supply bases (Bukit Benut Estate, and Lambak Elaeis Estate), and other SDP owned plantations/estates that are certified against the RSPO P&C.

In line with this operational framework, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are only downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK after being loaded into the truck tank or truck trailer for transportation to the refinery or KCP, as determined by the Global Trading Marketing (GTM) Department.

Therefore, for the period of May 2024 – Sept 2024, the forecast volume as below:

| Products | Forecast (May 2024 – Sept 2024) | |
|---|---|---|
| FFB | IP | 95,324.00 MT |
| | MB | 1.00 MT |
| CSPO | IP | 19,731.28 MT |
| | MB | 1.00 MT |
| CSPK | IP | 4,936.84 MT |
| | MB | 1.00 MT |

The estimated volume of 1 metric ton (MT) for each MB (Mass Balance) product is intended for PalmTrace data entry despite no actual MB volume processed.

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

| Estate / Smallholders | Tonnage (MT) / year | | |
|---|---|---|---|
| | Estimated last year | Actual | Forecast |

| | (Oct 2022 – Sept 2023) | (Jul 2022 – June 2023) | | (Oct 2023 – Sept 2024) |
|---|---|---|---|---|
| | | Previous license period (Jul 2022 – Sept 2022) | Current license period (Oct 2022 – June 2023) | |
| Bukit Paloh Estate | | 224.71 | 800.95 | |
| CEP Niyor Estate | | - | 602.49 | |
| CEP Rengam Estate | | - | 3,468.79 | |
| Kempas Klebang Estate | | - | 565.73 | |
| Layang Estate | | - | 84.36 | |
| Cenas Estate | | - | 1,548.01 | |
| Tun Dr Ismail Estate | | - | 80.34 | |
| Pekan Estate | | - | 36.04 | |
| **Total** | | **7,411.42** | | |

| **9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)** | | | | |
|---|---|---|---|---|
| **Out growers / smallholders** | **Tonnage (MT) / year** | | | |
| | **Estimated last year (Oct 2022 – Sept 2023)** | **Actual (Jul 2022 – June 2023)** | | **Forecast (Oct 2023 – Sept 2024)** |
| | | Previous license period (Jul 2022 – Sept 2022) | Current license period (Oct 2022 – June 2023) | |
| NA | NA | NA | NA | NA |
| **Total** | **NA** | **NA** | | **NA** |

| **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 | July 2022 | 5,304.38 | - | 5,304.38 |
| 2 | Aug 2022 | 5,114.84 | - | 5,114.84 |
| 3 | Sept 2022 | 5,043.89 | - | 5,043.89 |
| 4 | Oct 2022 | 5,361.55 | - | 5,361.55 |
| 5 | Nov 2022 | 4,418.65 | - | 4,418.65 |
| 6 | Dec 2022 | 5,503.46 | - | 5,503.46 |
| 7 | Jan 2023 | 2,091.40 | - | 2,091.40 |
| 8 | Feb 2023 | 4,159.52 | - | 4,159.52 |
| 9 | Mar 2023 | 5,197.13 | - | 5,197.13 |
| 10 | Apr 2023 | 2,856.41 | - | 2,856.41 |

| | | | | |
|---|---|---|---|---|
| 11 | May 2023 | 6,896.56 | - | 6,896.56 |
| 12 | June 2023 | 6,841.36 | - | 6,841.36 |
| | **TOTAL** | **58,789.15** | **-** | **58,789.15** |

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

| **Estimated last year (Oct 2022 – Sept 2023)** | **Actual (Jul 2022 – June 2023)** | | **Forecast (Oct 2023 – Sept 2024)** |
|---|---|---|---|
| | Previous license period (Jul 2022 – Sept 2022) | Current license period (Oct 2022 – June 2023) | |
| **FFB** | **FFB** | | **FFB** |
| 119,212.18 mt | 15,463.11 mt | 43,326.04 mt | 95,325.00 mt |
| | **TOTAL** | 58,789.15 mt | |
| **CPO (OER: 21.18%)** | **CPO (OER: 19.50%)** | | **CPO (OER:20.70%)** |
| 25,235.66 mt | 2,976.65 mt | 8,487.62 mt | 19,732.28 mt |
| | **TOTAL** | 11,464.27 mt | |
| **PK (KER: 5.5%)** | **PK (KER: 5.19%)** | | **PK (KER:5.18%)** |
| 6,551.70 mt | 806.40 mt | 2,247.96 mt | 4,937.84 mt |
| | **TOTAL** | 3,054.36 mt | |

**Notes:**

(1) Low FFB processed and production resulting to low CPO and PK production due to low crop received supplying estate (Shortage of harvester, Increase of harvesting round, and interference of rainfall pattern). The forecast yield was verified and confirmed based on Sime Darby 2023 recruitment planning which will reduce harvester to area ratio and increase harvesting rounding, 2022 rain fall pattern and consideration of prime age of the OP for FFB sent to the Mill.

(2) Despite adding the MB Module in the Scope of Certification, Bukit Benut Oil Mill still only processes FFBs from its owned supply bases (Bukit Benut Estate, and Lambak Elaeis Estate), and other SDP owned plantations/estates that are certified against the RSPO P&C.

In line with this operational framework, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are only downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK after being loaded into the truck tank or truck trailer for transportation to the refinery or KCP, as determined by the Global Trading Marketing (GTM) Department.

Therefore, for the period of May 2024 – Sept 2024, the forecast volume as below:

| **Products** | **Forecast (May 2024 – Sept 2024)** | |
|---|---|---|
| FFB | IP | 95,324.00 MT |
| | MB | 1.00 MT |
| CSPO | IP | 19,731.28 MT |
| | MB | 1.00 MT |
| CSPK | IP | 4,936.84 MT |

| | | |
|---|---|---|
| | MB | 1.00 MT |

The estimated volume of 1 metric ton (MT) for each MB (Mass Balance) product is intended for PalmTrace data entry despite no actual MB volume processed.

| 10A. Monthly Records of Certified CPO & PK since the last audit | | | |
|---|---|---|---|
| **No.** | **Month - Year** | **Certified CPO (MT)** | **Certified PK (MT)** |
| 1 | July 2022 | 1,012.79 | 256.39 |
| 2 | Aug 2022 | 1,027.49 | 270.69 |
| 3 | Sept 2022 | 936.37 | 279.32 |
| 4 | Oct 2022 | 1,053.23 | 283.17 |
| 5 | Nov 2022 | 841.82 | 220.21 |
| 6 | Dec 2022 | 1,069.31 | 288.01 |
| 7 | Jan 2023 | 364.09 | 102.52 |
| 8 | Feb 2023 | 877.57 | 251.23 |
| 9 | Mar 2023 | 934.47 | 270.72 |
| 10 | Apr 2023 | 598.16 | 155.86 |
| 11 | May 2023 | 1,402.55 | 334.54 |
| 12 | June 2023 | 1,346.42 | 341.70 |
| | **TOTAL** | **11,464.27** | **3,054.36** |

| 11. Summary of Actual Volume sold | | | | | |
|---|---|---|---|---|---|
| **Current License period (Oct 2022 – June 2023)** | | | | | |
| | **RSPO Certified** | **Other Schemes Certified** | | **Conventional** | **Total** |
| | | **ISCC** | **Others** | | |
| **CPO (MT)** | 1,913.56 | - | - | 225.00 | 2,138.56 |
| **PK (MT)** | 1,761.36 | - | - | - | 1,761.36 |
| **Credits** | - | - | - | - | - |
| **Previous License period (Jul 2022 – Sept 2022)** | | | | | |
| **CPO (MT)** | 2,517.02 | - | - | 1,220.07 | 3,737.09 |
| **PK (MT)** | 780.15 | - | - | - | 780.15 |
| **Credits** | - | - | - | - | - |

**Note:**
Conventional is RSPO certified material but sold as non-RSPO.

| 11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any) | | | | |
|---|---|---|---|---|
| **No.** | **Buyers Name** | **PalmTrace Trading License Number** | **Certified CPO Sold (MT)** | **Certified PK Sold (MT)** |
| 1 | Buyer A | TR-XXXXXXXX-XXXX | 4,430.58 | - |
| 2 | Buyer B | TR-XXXXXXXX-XXXX | - | 2,541.51 |
| **TOTAL** | | | **4,430.58** | **2,541.51** |
| **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 (Not Applicable) | | | | |
|---|---|---|---|---|
| **No.** | **Buyers Name** | **Scheme Name** | **Certified CPO Sold (MT)** | **Certified PK Sold (MT)** |
| 1 | N/A | N/A | N/A | N/A |
| | | **TOTAL** | **N/A** | **N/A** |

| 11C. Records of CPO & PK Sold as conventional since the last audit (if any) | | | |
|---|---|---|---|
| **No.** | **Buyers Name** | **CPO Sold (MT)** | **PK Sold (MT)** |
| 1 | Buyer AA | 663.42 | N/A |
| 2 | Buyer BB | 428.96 | N/A |
| 3 | Buyer CC | 312.30 | N/A |
| 4 | Buyer DD | 40.39 | N/A |
| | **TOTAL** | **1,445.07** | **N/A** |
| **Note:** This Operating Unit has a system in place to remove CSPO sold as conventional at their respective time interval which was not at this particular audit | | | |

| 11D. Records of Certified CPO Sold under RSPO Credits since the last audit (Not Applicable) | | | |
|---|---|---|---|
| **No.** | **Buyers Name** | **PalmTrace Trading License Number** | **RSPO Credits of Certified CPO Sold** |
| 1 | N/A | N/A | N/A |

| | |
|---|---|
| TOTAL | N/A |

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

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

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

| 13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit |
|---|

| No. | Buyers Name | PalmTrace Trading License Number | FFB Sold (MT) | Certified CPO Sold (MT/credit) | Certified PK Sold (MT/credit) | Certified PKO Sold (MT/credit) | Certified PKE Sold (MT/credit) |
|---|---|---|---|---|---|---|---|
| 1 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| | | **TOTAL** | **N/A** | **N/A** | **N/A** | **N/A** | **N/A** |

# Section 2: Assessment Process

**Certification Body:**
BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
Tel +60 (3) 9212 9638; Fax +60 (3) 9212 9639
Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)
Website: www.bsigroup.com

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

## 2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **12/06/2023 – 15/06/2023**. The Critical NC close out on-site assessment was conducted on **21/08/2023.** With an extension of scope conducted on **15/02/2024**. 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 methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

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

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

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

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

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

An Extension of Scope assessment was conducted on 15/02/2024. The objective is to verify the implementation of the certification unit's updated Supply Chain procedure therefore enable them to claim and classify their IP products as MB in the sales documents as well as in the RSPO PalmTrace platform.

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

| Assessment Program | | | | | | |
|---|---|---|---|---|---|---|
| **Name (Mill / Supply Base)** | **Year 1 (Re-Certification)** | **Year 2 (ASA2-1)** | **Year 3 (ASA2-2)** | **Extension of Scope** | **Year 4 (ASA2-3)** | **Year 5 (ASA2-4)** |
| Bukit Benut Palm Oil Mill | √ | √ | √ | √ | √ | √ |
| Bukit Benut Estate | √ | √ | √ | - | √ | √ |
| Lambak Estate | √ | √ | √ | - | √ | √ |

**Tentative Date of Next Visit: July 15, 2024 - July 18, 2024**

**Total Number of Mandays: 12 Mandays**

## 2.2 BSI Assessment Team

### Annual Surveillance Assessment (ASA 2_2)

| Name | Role | Competency |
|---|---|---|
| Nor Halis Abu Zar (NHA) | Team Leader | **Education**: Bachelor of Science, Plantation Technology and Management, graduated from Universiti Teknologi Mara in 2012.<br>**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 |

| | | |
|---|---|---|
| | | MS 2530:2013 and has accumulated more than 400 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.<br>**Training attended:** He has completed ISO IMS 9001 and 14001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, ISO 45001 Lead Auditor Course, ISO 9001:2015 Lead Auditor Course, MSPO SCCS Auditor and SMETA Requirement Training and RSPO Independent Smallholder (IHS) Auditor Training.<br>**Language proficiency:** Fluent in in both verbal/written Bahasa Malaysia and English<br>**Aspect covered in this audit:** Occupation Health Safety requirement, HIRARC, Environment responsibility, training, environment impact assessment and management plan. |
| Hafriazhar bin Mohd Mokhtar (HMM) | Team Member | **Education:** Holds a Bachelor of Engineering (Hons.) Chemical Engineering, University Technology Malaysia.<br>**Work Experience:** He has 20 years of working experience in multiple engineering disciplines emphasized on science, technology and sustainability. He acquired many skills from being involved in various industrial environments ranging from construction, plantation and mining before auditing. In summary, his started his career as Environmental Officer (2002-2003) in construction, Mill Engineer (2003-2008) in palm oil mill, Project Control Engineer (2008-2011) in mining and Auditor (2011-present) with accredited certification bodies.<br>**Training attended:** He has completed Social Auditing & SMETA Training, HCV & HCS Introductory Training, ISO 45001 Lead Auditor Training, MSPO Lead Auditor Training, Endorsed RSPO SCCS Lead Auditor Training, Endorsed RSPO P&C Lead Auditor Training, ISO 9001 Lead Auditor Training, ISO 50001 Lead Auditor Training, ISO 14001 Lead Auditor Training, RSPO ISH Auditor Training and Endorsed RSPO Auditor Refresher Training.<br>**Language proficiency:** Fluent in in both verbal/written Bahasa Malaysia and English.<br>**Aspect covered in this audit:** Policy and commitment, Social requirements, contract agreement, human rights, workers' welfare, smallholder welfare, Stakeholder Consultation, Legal Requirements, land & Legal issue and RSPO supply chain requirements. |
| Muhamad Naqiuddin Mazeli (MNM) | Team Member | **Education:** He holds Bachelor of Science Horticulture at University Putra Malaysia.<br>**Work Experience:** He has 11 years of working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, he managed, implement and monitors the RSPO, ISCC, MSPO and ISO 9001 and ISO 18001 certification requirements for the estates, mills, refineries and Smallholder scheme.<br>**Training attended:** He has completed ISO 9001: 2015 Lead Auditor Training, ISO 14001: 2015 Lead Auditor Training, ISO 45001: 2018 Lead Auditor Training, HCV & HCS Introductory Training, Endorsed RSPO P&C Lead Auditor Training, Social Auditing & SMETA Training, RSPO ISH Auditor Training and Endorsed RSPO Auditor Refresher Training.<br>**Language proficiency:** Fluent in in both verbal/written Bahasa Malaysia and English |

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| | | **Aspect covered in this audit:** Economic management plan, mill best practices, estate best practices, natural and biodiversity conservation, Waste management, GHG, HCV, and RSPO supply chain requirements. |

**Accompanying Persons:**

| Name | Role |
|---|---|
| N/A | N/A |

**Extension of Scope Assessment**

| Name | Role | Competency |
|---|---|---|
| Valence Shem (VSH) | Team Leader | **Education:**<br>BTech (Hons) Bachelor's Degree in Industrial Technology, University of Science Malaysia<br><br>**Work Experience:**<br>1) 9 years working experience in oil palm plantation industry<br>2) Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS, MSPO and SMETA<br><br>**Training attended:**<br>1) ISO 14001 Lead Auditor Course<br>2) ISO 9001 Lead Auditor Course<br>3) Endorsed RSPO P&C Lead Auditor Course<br>4) Endorsed RSPO SCCS Lead Assessor Course<br>5) MSPO Awareness Training<br>6) ISO 45000 Lead Auditor Course<br>7) SMETA Auditor training<br>8) HCV-HCS training<br>9) RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course<br><br>**Aspect covered in this audit:**<br>☐ Good Agriculture Practice<br>☐ Health and Safety<br>☒ Supply chain requirements<br>☐ Social<br>☐ Environmental<br>☐ Market Communication and claim requirements<br>☐ ISH context (ICS, internal audit, policy, business planning and trading system) |

| | | |
|---|---|---|
| | | **Language proficiency:**<br>English and Bahasa Malaysia |
| Dr. Suhaili Sahari | Peer Reviewer | **Education:** Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.<br>**Work Experience:** Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.<br>**Training attended:**<br>1. ISO 9001:2015 Lead Auditor and Internal Auditor<br>2. ASI reviewer training<br>3. Safety and Health<br>4. ISO 14001:2015 Standard<br>5. RSPO Standards: RSPO P&C 2018 MY-NI 2019<br>6. MSPO Standards: MS 2530: 2013 part 1, 2, 3 and 4<br>7. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS<br>8. HACCP MS 1480:2019<br>9. GAP Standard: GLOBALGAP, Euro GAP<br>10. MSPO Peer Reviewer Training 2 - 2017 by MPOCC<br>**Expertise:** General Management, Auditing, Environment and Plantation Management. |

**Accompanying Persons:**

| Name | Role |
|---|---|
| N/A | N/A |

## 2.3 Assessment Plan

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

**Annual Surveillance Assessment (2_2) Plan**

| Date | Time | Subjects | NHA | HMM | MNM |
|---|---|---|---|---|---|
| Sunday 02/07/2023 | - | Audit Team Travel from Kuala Lumpur to Kluang | √ | √ | √ |
| Monday, 03/07/2023 Bukit Benut Estate | 08.30 – 09.00 | Opening Meeting:<br>• Opening Presentation by Audit team leader.<br>• Confirmation of assessment scope and finalize Audit plan | √ | √ | √ |
| | 09.00 – 12.30 | Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc. | √ | √ | √ |
| | 12.30 – 13.30 | Lunch/ Break | √ | √ | √ |
| | 13.30 – 16.30 | 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.) | √ | √ | √ |
| | 16.30 – 17.00 | Interim Closing briefing. | √ | √ | √ |
| Tuesday, 04/07/2023 Lambak Estate | 09.00 – 12.30<br><br>10.00 – 12.00 | Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.<br>Meeting with stakeholders (Government, village rep, smallholders, Union Leader, contractor etc.) | √ | √ | √ |
| | 12.30 – 13.30 | Lunch/ Break | √ | √ | √ |
| | 13.30 – 16.30 | 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.) | √ | √ | √ |

| Date | Time | Subjects | NHA | HMM | MNM |
|---|---|---|---|---|---|
| | 16.30 – 17.00 | Interim Closing briefing. | √ | √ | √ |
| Wednesday 05/07/2023<br>Bukit Benut POM | 09.00 - 12.30 | Lab, weighbridge, and palm product storage area. Document Review P1 – P7: SOPs, Supply chain for CPO mill, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation.<br>RSPO SCC general requirements, internal audit, management review, sales and purchasing documents, mass balance accounting and other relevant documents and records. | √ | √ | √ |
| | 12.30 – 13.30 | Lunch/ Break | √ | √ | √ |
| | 13.30 – 16.30 | Lab, weighbridge, and palm product storage area. Document Review P1 – P7: SOPs, Supply chain for CPO mill, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation. | √ | √ | √ |
| | 16.30 – 17.00 | Interim Closing briefing. | √ | √ | √ |
| Thursday 06/07/2023<br>Bukit Benut POM | 09.00 – 12.00 | RSPO SCC general requirements, internal audit, management review, sales and purchasing documents, mass balance accounting and other relevant documents and records. | √ | - | - |
| | 12.00 – 12.15 | Audit Team Discussion and report preparation | √ | √ | √ |
| | 12.15 – 13.00 | Closing Meeting | √ | √ | √ |
| | - | Audit Team Travel back to Kuala Lumpur | √ | √ | - |

### Major NC Close Out

| Date | Time | Subjects | NHA |
|---|---|---|---|
| Sunday 20/08/2023 | - | Auditor Travelling | √ |
| Monday 21/08/2023<br><br>09.00 – 12.00 SOU 22 Bukit Benut Estate | 08.30 – 09.00 | Opening Meeting:<br>Opening Presentation by Audit team leader.<br>Confirmation of assessment scope and finalize Audit plan | √ |
| | 09.00 – 12.00 | • Verification on previous Major NC:<br>1. 2365056-202306-M1<br>• Site observation, workers interview (individual and group session) if necessary<br>• Document review – implemented evidence | √ |
| | 12.00 – 12.30 | Closing Meeting | √ |
| | 12.30 | Auditor travelling | √ |

### Extension of Scope

| Date | Time | Subjects | VSH |
|---|---|---|---|
| Thursday 15/02/2024 | 0900-0915 | Opening meeting:<br>• Opening presentation by audit team leader<br>• Confirmation of assessment scope and finalize audit plan | ✓ |
| | 0915-1230 | 1) Documentation review related to supply chain e.g., procedures, work instructions, production report, mass balance records, sales contracts, shipping documents, training records, etc.<br>2) Interview with PalmTrace PIC (from GTM), weighbridge operators, etc.<br>3) Site visit – receiving, processing and dispatch | ✓ |
| | 1230-1300 | 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? | 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.<br>On 16/01/2020, 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):<br>https://simedarbyplantation.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/ | Complied |
| Have all the estates and mills certified within five (5) years after obtaining RSPO membership?<br>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, 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 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.<br>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021. | There are no new acquisitions. There is new propose on 2024 for Land legalization still in progress dated approval by RSPO on 13 July 2023 for these Estate.<br>(1) Ladang Panjang Estate: 1,796.19 Ha.<br>(2) Rantau Panjang Estate, Napal Estate / Karang Ringin Estate: 1,843.73 Ha.<br>(3) Mangun Jaya Estate: 1,398.55 Ha.<br>(4) Sungai Jernih Estate: 851.57 Ha.<br>(5) Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL): 4,071.76 Ha.<br>(6) Karya Palma Estate (PT SNP): 476.70 Ha.<br>(7) West and East Estate: 1,452.93 Ha. | Complied |

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|---|---|---|
| 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.<br>Is this consistent with the ACOP reporting? | Indonesia<br>- 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.<br>- PT Mitral Austral Sejahtera: The properties were sold and currently Sime Darby Plantation Berhad have no control in the management. The property was disposed on 25/06/2019 and an official letter on disposal of PT MAS was sent to RSPO Secretariat on 27/06/2019.<br><br>Malaysia<br>- 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.<br>- Bintang Oil Mill: Sime Darby Plantation Berhad acquired Bintang Palm Oil Mill in Johor in April 2017. As at Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold. As at 01/10/2018, the mill has completed the selling off transaction.<br><br>Papua New Guinea<br>- 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<br><br>Liberia<br>- As at 16/01/2020, Sime Darby Plantation Berhad under its unit Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation Liberia) to Mano Palm Oil Industries Ltd (MPOI): https://simedarbyplantation.com/sime-darby-plantation-completes-the-divestment-of-its-liberia-operations/. | Complied |

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|---|---|---|
| | ACOP 2022 has been cross-referenced as below: https://rspo.org/members/1-0008-04-000-00/ | |
| Have there been any isolated lapses in implementation of the plan? If yes a **Minor** non-compliance shall be raised | Although there are lapses has been identified at those Indonesia management units, but it has been justified that these units are still awaiting to receive land titles. | Complied |
| Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a **Major** non-compliance shall be raised | No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed. | Complied |
| **Un-Certified Units or Holdings** | | |
| No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12. | Based on the time-bound plan, it was not identified that those uncertified units are due to RaCP. Mainly are due to awaiting to receive land titles at the Indonesia management units. Refer TBP approval dated 13/07/2023. | Complied |
| Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure. | New plantings within Sime Darby Plantation Berhad that have completed NPP notification:<br>(1) NBPOL (Poliamba Limited) 23/05/2020 – no comments https://rspo.org/public-consultation/sime-darby-plantation-berhad-nbpol-poliamba-limited/<br>(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/<br>(3) NBPOL (Ramu Agri Industries Limited) 29/01/2018 – no comments https://rspo.org/public-consultation/nbpol-ramu-agri-industries-ltd/<br>(4) NBPOL (Ramu Agri Industries Limited) 02/09/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-ramu-agri-industries-limited/<br>(5) NBPOL (Higaturu Oil Palms) 21/06/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-higaturu-oil-palms/<br>(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 |

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| | (7) NBPOL (Poliamba Limited – Lamendauen) 07/04/2014<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/nbpol-poliamba-limited-lamendauen-png/<br><br>(8) NBPOL (Roka Mini estate) 04/11/2013<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/new-britain-palm-oil-ltd-roka-mini-estate/<br><br>(9) NBPOL (J estate) 01/11/2013<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/new-britain-palm-oil-ltd-j-estate/<br><br>(10) NBPOL (Higaturu Oil Palm) 14/12/2012<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/new-britain-palm-oil-limited-higaturu-oil-palm/<br><br>(11) NBPOL (Ramu Agri Industries Ltd) 06/03/2012<br>– no comments captured in RSPO website:<br>https://rspo.org/public-consultation/rail-new-planting-assessment-call-for-comments/<br><br>(12) Sime Darby (Liberia) Plantation Inc 06/03/2012<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment/<br><br>(13) Sime Darby (Liberia) Plantation Inc 06/03/2012<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-1/<br><br>(14) Sime Darby (Liberia) Plantation Inc 06/03/2012<br>– no comments captured in RSPO website<br>https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-2/<br><br>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.<br>The RaCP tracker was checked. There are 21 Management units that have potential liabilities. There are some discrepancies between RaCP tracker and actual scenario due possibility of assets disposal. As per the data audited, there are 19 management units for the Indonesia Operations that requires LUCA. All LUCAs were submitted but the review was delayed due to | Complied |

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|---|---|---|
| | 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.<br>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, all issues of are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C.<br>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 | 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.<br>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, no labour dispute issues reported.<br>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.<br>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.<br>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 positive assurance. HCV Assessment has been conducted for all SDP operations since 2010, there has been no clearance of HCV areas after the HCV Assessment has been conducted and verified during the annual RSPO External and Internal | Complied |

| | | |
|---|---|---|
| | 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 are maintaining the stakeholder engagements as part of the estates/mills' operations. Especially in Indonesia, socialization of company. | Complied |

## 3.2 Progress of scheme smallholders and/or outgrowers

| **Progress of Scheme Smallholders or Outgrowers Towards Compliance with Relevant Standards** | | |
|---|---|---|
| **Requirement** | **Remarks** | **Compliance** |
| Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?<br>OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years. | There are no scheme smallholders and/ or outgrowers include in the scope of certification. | Not Applicable |

## Approved Time Bound Plan

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

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

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| | 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 | | | | | |

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| 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 | | | | | |

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| Pemantang | Indonesia | Pemantang Mill | 16,601.66 | Certified | N/A | 5-Jul-11 | | | | | |
| | Indonesia | Pemantang Estate | 3,857.91 | Certified | N/A | 5-Jul-11 | | | | | |
| | Indonesia | Kawan Batu Estate | 4,400.00 | Certified | N/A | 5-Jul-11 | | | | | |
| | Indonesia | Hatantiring Estate | 3,811.00 | Certified | N/A | 5-Jul-11 | | | | | |
| | Indonesia | Batang Garing Estate | 4,532.75 | Certified | N/A | 5-Jul-11 | | | | | |
| Lembiru | Indonesia | Lembiru Mill | 9,409.07 | Certified | N/A | 3-Jul-14 | | | | | |
| | Indonesia | Lembiru Estate | 4,929.49 | Certified | N/A | 3-Jul-14 | | | | | |
| | Indonesia | Awatan Estate | 3,476.79 | Certified | N/A | 3-Jul-14 | | | | | |
| | Indonesia | Pelanjau Estate (PT BAL) | 1,002.79 | Certified | N/A | 3-Jul-19 | | | | | |
| | Indonesia | Pelanjau Estate (PT BAL) | 4,071.76 | Not Certified | 2023 | N/A | | Yes | 2024 | Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process | 13-Jul-23 |
| | Indonesia | Beturus Estate (PT BAL) | 4,071.76 | Not Certified | 2023 | N/A | | Yes | 2024 | Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process | 13-Jul-23 |
| | Indonesia | Karya Palma Estate (PT SNP) | 476.70 | Not Certified | 2023 | N/A | | Yes | 2024 | Land legalization process for 476.70 ha is still in process. | 13-Jul-23 |
| Bukit Ajong | Indonesia | Bukit Ajong Mill | 11,498.82 | Certified | N/A | 18-Oct-10 | | | | | |
| | Indonesia | West Estate | 4,562.34 | Certified | N/A | 18-Oct-10 | | | | | |
| | Indonesia | West Estate | 1,452.93 | Not Certified | 2023 | N/A | | Yes | 2024 | Land legalization process for 1452.93 ha (West and | 13-Jul-23 |

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| | | | | | | | | | | East Estate) is still in process. | |
| | Indonesia | East Estate | 2,665.48 | Certified | N/A | 18-Oct-10 | | | | | |
| | Indonesia | East Estate/Sei Mawang | 1,452.93 | Not Certified | 2023 | N/A | | Yes | 2024 | Land legalization process for 1452.93 ha (West and East Estate) is still in process. | 13-Jul-23 |
| Sungai Dingin | Malaysia | Sungai Dingin Oil Mill | 19,517.17 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Anak Kulim Estate | 1,523.35 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Sungai Dingin Estate | 4,244.03 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Somme Estate | 941.56 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Selarong Estate | 3,896.17 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Padang Buluh Estate | 4,008.47 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Hijau Estate | 2,725.00 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| | Malaysia | Jentayu Estate | 2,178.59 | Certified | N/A | 12-Aug-10 | 19-20 July 2021 | | | | |
| Chersonese | Malaysia | Chersonese Oil Mill | 11,099.36 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Chersonese Estate | 3,293.72 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kalumpong Estate | 2,716.80 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |

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| | Malaysia | Tali Ayer Estate | 3,756.10 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Holyrood Estate | 1,332.74 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| Elphil | Malaysia | Elphil Oil Mill | 6,814.60 | Certified | N/A | 18-Jun-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kamuning Estate | 3,888.43 | Certified | N/A | 18-Jun-11 | 19-20 July 2021 | | | | |
| | Malaysia | Elphil Estate | 1,865.43 | Certified | N/A | 18-Jun-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kinta Kellas Estate | 1,060.74 | Certified | N/A | 18-Jun-11 | 19-20 July 2021 | | | | |
| Flemington | Malaysia | Flemington Oil Mill | 11,226.23 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Flemington Estate | 1,906.84 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bagan Datoh Estate | 3,781.86 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sabak Bernam Estate | 2,511.79 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sg. Samak Estate | 3,025.74 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| Seri Intan/ Selaba | Malaysia | Seri Intan Oil Mill | 14,474.29 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Selaba Oil Mill | 1,549.75 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Seri Intan (+ Selaba) Estate | 4,013.16 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sabrang Estate | 3,945.23 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sogomana Estate | 2,214.08 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |

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| | Malaysia | Sg. Wangi Estate | 2,226.66 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bikam Estate | 2,075.16 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Cluny (+ Bedford) Estate | 1,549.75 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| Tennamaram | Malaysia | Tennamaram Oil Mill | 10,706.26 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Tennamaram Estate | 1,981.60 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sungai Buluh Estate | 5,152.22 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Talang Estate | 3,572.44 | Certified | N/A | 3-Mar-11 | 19-20 July 2021 | | | | |
| Bukit Kerayong | Malaysia | Bukit Kerayong Oil Mill | 6,346.90 | Certified | N/A | 15-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Kerayong Estate | 2,699.28 | Certified | N/A | 15-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Cheraka Estate | 3,647.62 | Certified | N/A | 15-Apr-11 | 19-20 July 2021 | | | | |
| East | Malaysia | East Oil Mill | 10,902.94 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | East Estate | 5,634.45 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Sepang Estate | 2,092.28 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Dusun Durian Estate | 3,176.21 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| West | Malaysia | West Oil Mill | 5,912.69 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | West Estate | 5,912.69 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |

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| Bukit Puteri | Malaysia | Bukit Puteri Oil Mill | 3,875.80 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Puteri Estate | 3,875.80 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| Kerdau | Malaysia | Kerdau Oil Mill | 13,781.50 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kerdau Estate | 5,683.04 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Mentakab Estate | 3,266.49 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Chenor Estate | 2,834.98 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sg Mai Estate | 1,996.99 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| Jabor | Malaysia | Jabor Oil Mill | 2,332.92 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Jabor Estate | 2,332.92 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| Labu | Malaysia | Labu Oil Mill | 4,529.72 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Labu Estate | 4,529.72 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| Tanah Merah | Malaysia | Tanah Merah Oil Mill | 6,203.87 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Tanah Merah Estate | 4,341.73 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Pelandok Estate | 1,862.14 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| Sua Betong | Malaysia | Sua Betong Oil Mill | 18,457.27 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| | Malaysia | Sua Betong Estate | 2,870.75 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |

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| | Malaysia | Sengkang Estate | 2,831.51 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| | Malaysia | Bradwall Estate | 3,828.34 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| | Malaysia | PD Lukut Estate | 1,523.79 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| | Malaysia | Tampin Linggi Estate | 2,106.71 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| | Malaysia | Sg. Bahru Estate | 1,427.31 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| | Malaysia | Salak Estate | 3,868.86 | Certified | N/A | 18-Feb-14 | 19-20 July 2021 | | | | |
| Kok Foh | Malaysia | Kok Foh Oil Mill | 14,852.64 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Muar River Estate | 1,584.62 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sg. Senarut Estate + Sg Gemas Estate | 2,958.38 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kok Foh Estate | 2,275.84 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Pilah Estate | 3,667.31 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | St. Helier Estate | 1,992.65 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sungai Sabaling Estate | 1,321.35 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| | Malaysia | Pertang Estate | 1,052.49 | Certified | N/A | 7-Jul-11 | 19-20 July 2021 | | | | |
| Kempas | Malaysia | Kempas Oil Mill | 11,828.51 | Certified | N/A | 20-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Kempas Estate | 4,505.45 | Certified | N/A | 20-May-10 | 19-20 July 2021 | | | | |

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| | Malaysia | Tangkah Estate | 2,537.78 | Certified | N/A | 20-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Kemuning Estate | 2,671.05 | Certified | N/A | 20-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Serkam Estate | 2,114.23 | Certified | N/A | 20-May-10 | 19-20 July 2021 | | | | |
| Diamond Jubilee | Malaysia | Diamond Jubilee Palm Oil Mill | 7,356.19 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Diamond Jubilee Estate | 2,836.19 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Asahan Estate | 3,072.18 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Welch Estate | 1,447.82 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| Pagoh | Malaysia | Pagoh Oil Mill | 7,418.59 | Certified | N/A | 28-Jan-14 | 19-20 July 2021 | | | | |
| | Malaysia | Pagoh Estate | 2,325.93 | Certified | N/A | 28-Jan-14 | 19-20 July 2021 | | | | |
| | Malaysia | Lanadron Estate | 1,964.44 | Certified | N/A | 28-Jan-14 | 19-20 July 2021 | | | | |
| | Malaysia | Pengkalan Bukit Estate | 3,128.22 | Certified | N/A | 28-Jan-14 | 19-20 July 2021 | | | | |
| Chaah | Malaysia | Chaah Oil Mill | 8,699.93 | Certified | N/A | 18-Nov-10 | 19-20 July 2021 | | | | |
| | Malaysia | Chaah Estate | 2,795.36 | Certified | N/A | 18-Nov-10 | 19-20 July 2021 | | | | |
| | Malaysia | Sg. Simpang Kiri Estate | 2,371.66 | Certified | N/A | 18-Nov-10 | 19-20 July 2021 | | | | |
| | Malaysia | North Labis Estate | 3,532.91 | Certified | N/A | 18-Nov-10 | 19-20 July 2021 | | | | |

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| Gunung Mas | Malaysia | Gunung Mas Oil Mill | 12,305.54 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Gunung Mas Estate | 3,466.17 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Kempas Klebang Estate | 2,473.06 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Paloh Estate | 3,390.90 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| | Malaysia | Yong Peng Estate | 2,975.41 | Certified | N/A | 19-May-10 | 19-20 July 2021 | | | | |
| Bukit Benut | Malaysia | Bukit Benut Oil Mill | 8,495.13 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Benut Estate | 2,799.78 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | Lambak Elaeis Estate | 3,740.16 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| | Malaysia | CEP Nyior Estate | 1,955.19 | Certified | N/A | 5-Oct-11 | 19-20 July 2021 | | | | |
| Ulu Remis | Malaysia | Ulu Remis Oil Mill | 17,115.58 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Ulu Remis Estate | 2,598.25 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Cenas Estate | 1,974.06 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bukit Badak Estate | 3,234.25 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Tun Dr. Ismail Estate | 4,271.44 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Pekan Estate | 3,258.70 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sembrong Estate | 1,778.88 | Certified | N/A | 11-Apr-11 | 19-20 July 2021 | | | | |

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| Hadapan | Malaysia | Hadapan Palm Oil Mill | 11,371.82 | Certified | N/A | 29-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sri Pulai Estate | 2,049.87 | Certified | N/A | 29-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kulai Estate | 3,023.42 | Certified | N/A | 29-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | Layang Estate | 3,258.90 | Certified | N/A | 29-Mar-11 | 19-20 July 2021 | | | | |
| | Malaysia | CEP Renggam Estate | 3,039.63 | Certified | N/A | 29-Mar-11 | 19-20 July 2021 | | | | |
| Sandakan Bay | Malaysia | Sandakan Bay Oil Mill | 16,764.34 | Certified | N/A | 1-Oct-08 | 19-20 July 2021 | | | | |
| | Malaysia | Tun Tan Siew Sin Estate | 3,125.60 | Certified | N/A | 1-Oct-08 | 19-20 July 2021 | | | | |
| | Malaysia | Tunku Estate | 3,199.05 | Certified | N/A | 1-Oct-08 | 19-20 July 2021 | | | | |
| | Malaysia | Tigowis Estate | 2,074.02 | Certified | N/A | 1-Oct-08 | 19-20 July 2021 | | | | |
| | Malaysia | Sentosa Estate | 3,545.54 | Certified | N/A | 1-Oct-08 | 19-20 July 2021 | | | | |
| | Malaysia | Segaliud Estate | 4,820.13 | Certified | N/A | 1-Oct-08 | 19-20 July 2021 | | | | |
| Melalap | Malaysia | Melalap Oil Mill | 5,246.18 | Certified | N/A | 21-Jan-11 | 19-20 July 2021 | | | | |
| | Malaysia | Melalap Estate | 2,096.73 | Certified | N/A | 21-Jan-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sapong Estate | 3,149.45 | Certified | N/A | 21-Jan-11 | 19-20 July 2021 | | | | |
| Binuang | Malaysia | Binuang Oil Mill | 11,659.58 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Binuang Estate | 3,271.08 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|
| | Malaysia | Sungang Estate | 3,407.98 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Tingkayu Estate | 1,881.08 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Jeleta Bumi Estate | 3,099.44 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| Giram | Malaysia | Giram Oil Mill | 8,345.02 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Giram Estate | 4,166.98 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Mostyn Estate | 4,178.04 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| Merotai | Malaysia | Merotai Oil Mill | 11,545.71 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Merotai Estate | 3,052.66 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Imam Estate | 3,773.56 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Tiger Estate | 2,497.86 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| | Malaysia | Table Estate | 2,221.63 | Certified | N/A | 16-Jan-09 | 19-20 July 2021 | | | | |
| Layang | Malaysia | Lavang Oil Mill | 24,836.54 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Lavang Estate | 4,363.83 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Rasan Estate | 3,454.00 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Belian Estate | 2,847.00 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Kelida Estate | 2,460.00 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |

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| | Malaysia | Lavang (Special) Estate | included under Lavang Estate Ha | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Pekaka Estate | 2,626.14 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Ruai Estate | 2,460.96 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Dulang Estate | 2,548.00 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Charquest Estate | 1,448.71 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Paroh Estate | 2,627.90 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| Rajawali | Malaysia | Rajawali Oil Mill | 14,104.45 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Rajawali Estate | 6,087.27 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Samudera Estate | 3,308.60 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Semarak Estate | 2,248.68 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Bayu Estate | 2,459.90 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| Derawan | Malaysia | Derawan Oil Mill | 9,528.83 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Derawan Estate | 2,490.79 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Sahua Estate | 2,644.00 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Takau Estate | 2,107.00 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |
| | Malaysia | Damai Estate | 2,287.04 | Certified | N/A | 30-Dec-11 | 19-20 July 2021 | | | | |

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| Guadalcanal Plains Palm Oil Limited (GPPOL) | Solomon Islands | Tetere Oil Mill | 9,025.69 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Tetere Estate | 2,947.79 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Ngalimbiu Estate | 2,498.65 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Mbalisuna Estate | 2,868.47 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Smallholders – West Zone (83) | 245.50 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Smallholders – Central Zone (53) | 181.71 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Smallholders – MBA East Zone (59) | 180.80 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| | Solomon Islands | Smallholders – MBE East Zone (37) | 102.77 | Certified | N/A | 18-Mar-11 | 19-20 July 2021 | | | | |
| Milne Bay Estates (MBE) | Papua New Guinea | Hagita Oil Mill | 16,508.59 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Giligili Estate | 1,095.47 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Hagita Estate | 2,450.02 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Waigani Estate | 2,341.13 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Sagarai Estate | 2,864.55 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Padipadi Estate | 4,517.67 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Mariawatte Estate | 1,680.14 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders - East Gurney Estate (259) | 450.59 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |

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| | Papua New Guinea | Smallholders - West Gurney Estate (231) | 479.13 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders - East Sagarai Estate (156) | 283.93 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders - West Sagarai Estate (212) | 345.96 | Certified | N/A | 15-Feb-13 | 19-20 July 2021 | | | | |
| Poliamba (POL) | Papua New Guinea | Poliamba Oil Mill | 10,720.53 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Kara Estate | 1,032.10 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Nalik Estate | 2,666.75 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | West Coast Estate | 627.60 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Noatsi Estate | 2,064.10 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Madak Estate | 1,517.11 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders -North Division (615) | 1,022.12 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders- South Division (866) | 1,257.21 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders -West Division (309) | 533.54 | Certified | N/A | 19-Mar-12 | 19-20 July 2021 | | | | |
| Ramu Agricultrual Industries Ltd (RAIL) | Papua New Guinea | Gusap Mill | 14,606.08 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Gusap East (Gusap) Estate | 2,856.45 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Gusap West (Paddox) Estate | 3,019.09 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Surinam Estate | 2,154.14 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |

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| | Papua New Guinea | Dumpu Estate | 2,254.36 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Ngaru Estate | 854.33 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | J Estate (Jephcott) Estate | 2,824.01 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders - Madang VOPs (71) | 360.00 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders - Morobe VOPs (253) | 283.70 | Certified | N/A | 5-Aug-10 | 19-20 July 2021 | | | | |
| Higaturu Oil Palm (HOP) | Papua New Guinea | Sangara Oil Mill | | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Mamba Oil Mill | | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Embi Estate | 1,737.78 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Ambogo Estate | 2,040.00 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Sangara Estate | 1,780.00 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Sumbiripa Estate | 2,545.00 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Mamba Estate | 4,013.10 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Sambogo Estate | 2,637.85 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Scheme Smallholder Sorovi Division (2019) | 3,940.21 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Scheme Smallholder Saiho Division (842) | 1,493.06 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Scheme Smallholder Aeka Division (911) | 1,474.23 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |

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| | Papua New Guinea | Scheme Smallholder Igora Division (1367) | 2,940.15 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Scheme Smallholder Ilimo Division (671) | 1,063.66 | Certified | N/A | 1-Feb-13 | 19-20 July 2021 | | | | |
| West New Britain (WNB) | Papua New Guinea | Mosa Oil Mill | | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Kumbango Oil Mill | | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Kapiura Mill | | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Numundo Mill | | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Waraston Mill | | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Bebere Estate | 2,226.71 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Kumbango Estate | 2,610.80 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Togulo Estate | 1,509.20 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Dami Estate | 1,507.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Waisisi Estate | 1,090.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Kautu Estate | 4,280.60 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Karausu Estate | 2,387.64 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Moroa Estate | 848.16 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Bilomi Estate | 2,011.70 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |

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| | Papua New Guinea | Loata Estate | 562.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Haella Estate | 4,220.30 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Garu Estate | 3,709.60 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Daliavu Estate | 2,484.10 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Sapuri Estate | 2,180.90 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Malilimi Estate | 3,837.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Rigula Estate | 3,720.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Nomundo Estate | 2,645.17 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Navarai / Karato ME /KDC EU Estate | 1,103.77 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Volupai / Lotomgam / Natupi / Goruru Estate | 1,992.59 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Lolokoru Estate | 2,453.10 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Ove Estate | 3,541.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Tamare Estate | 1,362.70 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders LSS Mosa (1822) | 5,008.53 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders VOP East (1817) | 5,324.37 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders VOP Central (1964) | 5,756.57 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |

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| | Papua New Guinea | Smallholders VOP West (1279) | 2,804.10 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders LSS Kapiura (551) | 551.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders VOP Kapiura (850) | 847.00 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20) | 700.37 | Certified | N/A | 10-Sep-08 | 19-20 July 2021 | | | | |
| Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd. | Papua New Guinea | Erap Mill | 5,399.40 | Certified | N/A | 27-Mar-20 | 19-20 July 2021 | | | 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 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Maralumi Estate | 2,427.15 | Certified | N/A | 27-Mar-20 | 19-20 July 2021 | | | | |
| | Papua New Guinea | Erap Estate | 1,237.68 | Certified | N/A | 27-Mar-20 | 19-20 July 2021 | | | | |

### 3.3 Details of Nonconformities

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

During this Assessment there were one (1) Critical; one (1) Minor nonconformities and one (1) Opportunity For Improvement raised. The Bukit Benut Palm Oil Mill Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment (not applicable for RSPO ISH standard/audit). 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.

There was no non-conformity raised during the Extension of Scope Assessment.

| **Non-conformity** | | | |
|---|---|---|---|
| **NCR Ref #** | 2365056-202306-M1 | **Issued Date** | 06/07/2023 |
| **Due Date** | 04/10/2023 | **Closure Date** | 21/08/2023 |
| **Indicator & Category (Critical / Minor)** | 6.7.3 (Critical) | | |
| **Statement of Nonconformity:** | PPE usage and Sanitation facilities for sprayers was not effectively implemented. | | |
| **Requirement Reference:** | 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. | | |
| **Objective Evidence:** | During site visit at P22B Bukit Benut estate, spraying area use Chemical Tarang, it was found 2 workers was not wearing safety goggles as their PPE. It was not in line with recommendation from CHRA JH/04/04/18 Section 5.1.4 Use of Approved Personal Protective Equipment (USECHH 2000 Regulation 16) (4) Field Spraying – Mandore - & General Workers: Respirator with 3M, 3311K-55 organic vapour cartridge, safety goggles, nitrile gloves, safety helmet, wellington boots and apron. Other than that, it was found there is no evidence that clean water was available for sanitation purpose for Sprayers. It was not in line with recommendation from CHRA JH/04/04/18 Section 5.3.6 (2.) Emergency Showers and eyewash stations provide on the spot decontamination. In Additional stated in the SDS dated 15/07/2020, Section 4 First Aid Measures for required clean water for incident related Eye Contact, Skin Contact and Ingestion. | | |
| **Corrections:** | Provided adequate PPE to the sprayer as per SOP and daily monitoring on the PPE before they off to field for spray operation. Prepared a box storage for clean water attached to spraying trailer to ensure clean water always available at the trailer at all times | | |
| **Root Cause Analysis:** | Lack of enforcement by management and monitoring on the requirement of PPE before spraying operation (PPE, bringing clean water and necessity during spraying activity) including monitoring of the competencies of the mandore. Lack of supervision in activity ensuring workers put their PPE during working hour. | | |

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| **Corrective Actions:** | 1. To educate and conduct retraining to Sprayer specifically on the Personal Protective Equipment (PPE) needed with training evaluation.<br>2. Provide proper training to Mandore on the proper SOP for spraying operation for their awareness on safety measure with training evaluation.<br>3. Appointment of PIC to monitor on the correct PPE usage for all workers including bringing of clean water before spraying operation and will impose e-Sime card.<br>4. To add training evaluation and ensure the workers understand main purpose of training.<br>Enforcement for mandore to ensure all sprayers put on correct PPE at work and to report any non-conforming practices for management take further action. |
| **Assessment Conclusion:** | Major NC Close Out<br>1. Retraining for Sprayer and Mandore with training evaluation has been conducted on 09/08/2023 & 18/08/2023. Refer training record PPE Training to Sprayer and Spraying Mandore Sime Darby Bukit Benut Estate. Sighted evidence of training material, attendance & photos.<br>2. Sighted evidence of Appointment letter and enforcement letter to Mandore. Refer Appointment letter "Surat Perlantikan Untuk memastikan Penggunaan Peralatan Perlindungan Diri (PPE) Sepanjang Waktu bekerja".<br>3. Sighted monitoring has been done by mandora to ensure all PPE was implemented using E-Sime Card. Latest monitoring sighted on 18/08/2023. Refer Monitoring record and QR E Sime Plus.<br>4. Sighted evidence of PPE Issuance record to Sprayer dated 11/07/2023.<br>5. Verification through interview with Mandore and Sprayers has been conducted at Field P2023A found all sprayers was equipped with adequate PPE. Clean water with soap has been provided. Other than that, sighted portable emergency eyewash and first aid box has been placed there.<br>6. Interview with estate management confirmed that correction and corrective action has been implemented.<br>Based on the above evidence, the major non-Conformity is closed effectively on 21/08/2023. Continuous implementation will be further verified in the next assessment. |

| **Non-conformity** | | | |
|---|---|---|---|
| **NCR Ref #** | 2365056-202306-N1 | **Issued Date** | 06/07/2023 |
| **Due Date** | Next Assessment (ASA2_3) | **Closure Date** | "Open" |
| **Indicator & Category (Critical / Minor)** | 3.3.2 (Minor) | | |
| **Statement of Nonconformity:** | Monitoring of first aid box checklist was not effectively implemented. | | |
| **Requirement Reference:** | A mechanism to check consistent implementation of procedures is in place. | | |
| **Objective Evidence:** | During first aid box inspection at Lambak Estate, 5 first aid box was inspected at various workplace. Inspection of first aid box has been done latest on 03/07/2023. | | |

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| | Refer "Buku Rekod First Aid". Checking on first aid box No 1 and No 11 found that the items stored in the first aid box was not accordance with Recommended Contents Of A First Aid Box. Refer First Aid in Workplace Procedures dated 09/03/2021 with reference number UM/HSE/OCP/01 Section 7.3.5 Recommendation Contents in First Aid Box/Kit (18 items). |
| **Corrections:** | The new person in-charge immediately follow new first aid checklist as stated SDP First Aid in Workplace Procedure dated 9/3/2021.<br>To add instruction letter from Manager to MA to follow SDP First Aid in Workplace Procedures dated 09/03/2021 immediately |
| **Root Cause Analysis:** | 1. Medical Assistant (MA) does not aware on checklist for listing 18 items as Procedure UM/HSE/OCP/01. She was used a Guideline on First Aid in the Workplace 2nd edition 2004 as a guideline. The guideline was practiced by previous MA.<br>2. The confusion of the checklist due to change of person-in-charge and she is newly appointed 03/02/2022 and just follow the continuation of previous MA which already resign 15/11/2021 (Guideline referred by the MA is First Aid in Workplace 2004) which is not standardized guideline by SDPB. |
| **Corrective Actions:** | The new person will streamline the SDP First Aid in Workplace Procedure 2021 Checklist for inspection in future.<br>OU management to ensure latest guideline relevant to first aid management is being implemented and monitored by appointed PIC.<br>OU Management to put this as permanent agenda in HSE meeting - To add training for MA from HR pic or PIC for MA |
| **Assessment Conclusion:** | The CAP submitted found adequate to address the non-conformity. The effectiveness of CAP implementation will be assessed during next assessment. |

| **Opportunity for Improvements** | |
|---|---|
| **OFI #** | **Description** |
| **OFI 1** | **2365056-202306-I1**<br>Indicator: 7.2.9<br>Verified availability of agreement for aerial spraying by Drone at Nursery Lambak Estate. Refer Agreement on The Drone Aerial Spraying At Lambak Estate dated 15/05/2023. Interview with management representative, the drone spray will be commenced once MXXXXXX AXXXXXX Sdn Bhd obtained their permit from CAAM. Further verification made by call to Mr Firdaus, Asst. Head Of MXXXXXX AXXXXXX Sdn Bhd confirmed operation yet to conduct at Lambak estate. In additional he informed that the permit progress in the final stage (already get approval by JUPEM). Refer correspondence email dated 13/03/2023 by ikwan@meraque.com stated that permit application process was in progress. OFI has been raised by the auditor as part of mechanism for auditor to verify during next audit. |

| Positive Findings | |
|---|---|
| **PF #** | **Description** |
| **PF 1** | Good arrangement for audit visit and high commitment by Sustainability Department and units person in charge. |
| **PF 2** | Good positive relationship maintained and highlighted by internal and external stakeholders |

### 3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

| Previous Audit Minor Non-conformity | | | |
|---|---|---|---|
| **NCR Ref #** | 2220976-202207-N1 | **Issued Date** | 08/07/2022 |
| **Due Date** | 06/07/2023 | **Closure Date** | 06/07/2023 |
| **Indicator & Category (Critical / Minor)** | 6.7.2 (Minor) | | |
| **Statement of Nonconformity:** | The first aid kit and fire extinguisher monitoring were not effectively implemented. | | |
| **Requirement Reference:** | Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed. | | |
| **Objective Evidence:** | Bukit Benut Estate<br>Sighted during site visit at the workshop, noted the Brown Antiseptic Liquid (Dettol) was expired on 11/2021. Noted the latest first aid inspection was conducted on 18/06/2022. This shows the inspection was not effectively implemented.<br><br>Lambak Estate<br>Noted during site visit at the workshop, the fire extinguisher permit was expired on 11/04/2022 while at the chemical store, the fire extinguisher has been depressurizing and cannot be use during emergency. The shows the monitoring of fire extinguisher was not effectively implemented. | | |
| **Corrections:** | Lambak Estate<br>Estate to immediate replace all expired unit of fire extinguisher with new unit.<br><br>Bukit Benut Estate<br>Estate to immediate replace expired Dettol to the new unit. | | |
| **Root Cause Analysis:** | Lambak Estate<br>Insufficient monitoring of fire extinguisher.<br><br>Bukit Benut Estate<br>Lapses on inspection of first Aid Kits Box in estate. | | |
| **Corrective Actions:** | Lambak Estate | | |

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|---|---|
| | 1. Estate to include information on renewal/ expiry of fire extinguisher in OSH meeting agenda in minute meeting.<br>2. Estate will conduct monthly inspection of Fire extinguisher by using monitoring and inspection form.<br>3. Estate to record any renewal of fire extinguisher unit in fire Extinguisher logbook.<br><br><u>Bukit Benut Estate</u><br>1. Estate to conduct refresher First Aid Training by Person-in charge.<br>Estate will conduct monthly First Aid Kits inspection by Person-in charge. |
| **Assessment Conclusion:** | Verified that maters and information related expiry date for all fire extinguisher has been discussed in the quarterly OSH meeting. Sample check at OSH Minutes of meeting for 4th quarter 2022 and 1st quarter 2023.<br>Fire extinguisher monthly inspection has been done. Refer record "Monthly monitoring & Inspection Fire Extinguisher 2023". Sample check record for the month of January, March and June 2023.<br>First aid training and inspection has been conducted. Details tabulated in the table below: |

| Estate/ Mill | First Aid Training date | Latest First Aid Monitoring Record |
|---|---|---|
| Bukit Benut POM | 14/04/2023 | 02/07/2023 |
| Bukit Benut Estate | 12/04/2023 | 01/07/2023 |
| Lambak Estate | 17/04/2023 | 03/07/2023 |

Evidence of corrective action found consistently implement thus, Minor NC was effectively closed on 06/07/2023

| **Previous Audit Minor Non-conformity** | | | |
|---|---|---|---|
| **NCR Ref #** | 2220976-202207-N2 | **Issued Date** | 08/07/2022 |
| **Due Date** | 06/07/2023 | **Closure Date** | 06/07/2023 |
| **Indicator & Category (Critical / Minor)** | 2.2.2 (Minor) | | |
| **Statement of Nonconformity:** | Demonstration on meeting applicable legal requirements related to salary pay by contracted third parties was insufficient. | | |
| **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:** | Reviewed the records of 2 pay slips for contractor (XXXXXX XXXX XXX Enterprise) workers (I/C No.: 760519-01-xxxx and 980811-01-xxxx) in Bukit Benut Estate for February 2022 until June 2022 found the following issues:<br>1. EPF contribution was not made according to the Employees Provident Fund Act 1991. | | |

| | |
|---|---|
| | 2. Number of working days, public holiday and work on rest day was not indicated in the payslips.<br>3. No evidence on the payment of EIS has been made. |
| **Corrections:** | Estate immediately contacts the contractor for justification for EPF contribution, worker`s contractor agreement includes number of working days, public holiday and work on rest day, and also for payment of EIS. |
| **Root Cause Analysis:** | Lacking on monitoring of contractor worker for EIS, EPF contribution and worker`s contract agreement due inconsistence submission from the contractor. |
| **Corrective Actions:** | 1. Estate advises the contractor to include number of working days, public holiday and work on rest day need to be indicate in worker`s contractor agreement.<br>2. Estate to conduct awareness training for the contractor regrading on EFP, Contract agreement and payment for EIS. |
| **Assessment Conclusion:** | The following contract was sighted and verified. The management maintained list of documentation monitoring for the compliance to the legal requirement i.e., vendor integrity / workers employment agreement / payslip / PPE issuance / tenancy agreement / payment for work on rest day/PH.<br>Sample on Lambak Elaeis Estate and SXXXXXX SXX KXX HXXX until 31/12/2023 which contained terms such as legal compliance, ensure valid working permit, covered by SOCSO and paid as per employment requirements. SXXXXXX SXX KXX HXXX has signed a pledge on VCOBC in ensuring compliance with labor and human rights, EHS, Ethics and management practices, all applicable laws related to bribery and integrity with Lambak Estate and complying with requirements of RSPO and SCCS. The job involves hiring machinery with the estate.<br>The contractors already ensure workers have valid work permit for non- Malaysian, SOCSO/EPF paid, Workmen Compensation Insurance, reporting any accident and paid any other payments due for workers, OSH and environmental legal requirements, RSPO/SCCS, comply with Vendor's VCOBC pledge.<br>Reviewed the records of 2 pay slips for contractor (SXXXXXX SXX KXX HXXX) workers (I/C No.: 621212-xx-xxxx and 890428-xx-xxxx) in Lambak Estate for May 2023 and April 2023. No reoccurrence issue was found during verification thus minor NC was close. |

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

### 3.3.2 Summary of the Nonconformities and Status

| CAR Ref. | Category (Critical / Minor) | P&C Indicator | Issued Date | Status & Date (Closure) |
|---|---|---|---|---|
| 1930317-202007-N1 | Minor | 7.3.2 | 23/7/2020 | Closed on 09/08/2021 |
| 1930317-202007-N2 | Minor | 7.3.1 | 23/7/2020 | Closed on 09/08/2021 |
| 2134544-202111-N1 | Minor | 4.2.3 | 25/11/2021 | Closed on 08/07/2022 |
| 2220976-202207-M1 | Critical | 7.2.7 | 08/07/2022 | Closed on 15/09/2022 |
| 2220976-202207-N1 | Minor | 6.7.2 | 08/07/2022 | Closed on 06/07/2023 |
| 2220976-202207-N2 | Minor | 2.2.2 | 08/07/2022 | Closed on 06/07/2023 |
| 2365056-202306-M1 | Critical | 6.7.3 | 06/07/2023 | Closed on 21/08/2023 |
| 2365056-202306-N1 | Minor | 3.3.2 | 06/07/2023 | "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 Bukit Benut Palm Oil Mill Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements / RSPO ISH standard 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) |
| Teachers | - SK Ladang Bukit Benut<br>SJKT Lambak | Face to face interview |
| Local community representatives | Kampung Bukit Benut | Face to face interview |
| Vendors | - JXXXXXX (Supplier)<br>- KXXXX (Contractor) | Face to face interview |
| Authority | MXXX Kluang | Face to face interview |

| Stakeholders comment | |
|---|---|
| 1 | **Feedbacks:** Teachers<br>Have good relationship with company's personnel among management and staff of both mill and estate. Invited and attended latest stakeholder meeting on March 2023 with good informative sharing sessions by company's management. They always participate in school programs such as annual sports event upon invitation. Many contributions received from mill and estates' management such as students' school bag for back-to-school programs. Not affected negatively by mill and estates' daily operational activities. |
| | **Audit Team verification and response:**<br>No further actions. |
| 2 | **Feedbacks:** Local community representatives<br>Many people among village youths currently employed by mill and estate as part of company's local employment programs. Received food basket contributions mainly among flood victims from company. No boundary encroachment by company's operation into villagers' land. Boundary markings and/or boundary stone available with boundary drain construction by company. |
| | **Audit Team verification and response:**<br>No further actions. |
| 3 | **Feedbacks:** Vendors<br>Have long business relationship with company for more than 10 years. Proper work agreement/purchase order documents made for long-term and medium-term work with no issue in pricing and payment. Company enforced precaution in safety for hazard works delivered with mandatory PPE requirements. |
| | **Audit Team verification and response:**<br>No further actions. |
| 4 | **Feedbacks:** Authority<br>No issue in MPOB licensing with prompt renewals of expiring licenses for both mill and estates within SOU 22. Periodical monitoring visit indicate no issue of black crop received by mill delivered from own estates. |
| | **Audit Team verification and response:**<br>No further actions. |

| 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. | | | | | |

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

### 3.5 Impartiality and conflict of interest

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

### Formal Signing-off of Assessment Conclusion and Recommendation

### Annual Surveillance Assessment (2_2)

| 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 22) – Bukit Benut Palm Oil Mill has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Strategic Operating Unit (SOU 22) – Bukit Benut Palm Oil Mill 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: Sime Darby Plantation Bhd** |
| **Title: Client Manager** | **Title: Head, Sustainability Compliance Unit, Group Sustainability Department** |
| **Signature:** | **Signature:**<br>(*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: 22/08/2023** | **Date: 21/09/2023** |

## Extension of Scope Assessment

| 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 22) – Bukit Benut Palm Oil Mill has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Extension of scope for Strategic Operating Unit (SOU 22) – Bukit Benut Palm Oil Mill is approved. | |
|---|---|
| **Report prepared by** | **Acceptance of Assessment Conclusion** |
| **Name: Valence Shem** | **Name: Shylaja Devi Vasudevan Nair** |
| **Company Name: BSI Services (Malaysia) Sdn Bhd** | **Company Name: Sime Darby Plantation Bhd** |
| **Title: Client Manager** | **Title: Head, Sustainability Compliance Unit, Group Sustainability Department** |
| **Signature:** | **Signature:**<br>(*I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)* |
| **Date: 15/04/2024** | **Date: 06/05/2024** |

## 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.<br>- Critical (Major) compliance - | Based on the Estate Quality Management System; Sub-Section 5.5 Management Responsibility; Appendix 5.5.3.2 Procedure for External Communication; Version 1; Issue date: 1/1/2008, documents specified for mill and all estates within SOU 22 Certification Unit made available as per sample as following:<br>- Land titles/user rights<br>- Occupational health and safety plans<br>- Plans and impact assessments relating to environmental and social impacts<br>- HCV documentation<br>- Pollution prevention and reduction plans<br>- Details of complaints and grievances<br>- Continuous improvement plans<br>- Public summary of certification assessment report<br>- Group Sustainability Policy<br>- Record of CSR programs and contributions to local communities<br>All operating units have individual documents and records to demonstrate compliance to this indicator.<br>Other publicly available documents such as policies, company statement and annual reports were made available in the website; | Complied |

| | | | |
|---|---|---|---|
| | | http://www.simedarbyplantation.com/.<br>For CSR related activities, information relating to social program on education, environment, community and health, etc, Yayasan Sime Darby as the Foundation has expanded its wings from offering scholarships to outstanding and deserving individuals to funding impactful conservation, outreach and development programmes. The events are published in the Yayasan Sime Darby website, http://www.yayasansimedarby.com/. | |
| 1.1.2 | Information is provided in appropriate languages and accessible to relevant stakeholders.<br>- Minor compliance - | As a group of company, SDPB established communication to continue to use the internet to disseminate public information. Information also available via website address at http://www.simedarbyplantation.com/<br>SOU 22 provided information in appropriate languages and accessible to relevant stakeholders upon request and during stakeholder consultation meetings.<br>Interview conducted on-site with sampled internal and external stakeholders confirmed that the information provided in appropriate languages and accessible to them.<br>The latest meeting with External Stakeholders was conducted on 22/03/2023 at Bukit Benut Estate Hall. Managements from all operating units within SOU 22 combined to organize the meeting that was attended by local community representatives among neighboring resident area, schools, mosque, temple, vendors and local authorities. The minutes of meeting records indicated that most of feedback from stakeholders during previous meeting have been addressed and updated to relevant stakeholders.<br>Stakeholder bulletin (complaint and grievance procedure, fire prevention and RSPO requirements) and social dialogue reinforcement were discussed in the meeting with internal | Complied |

| | | | |
|---|---|---|---|
| | | stakeholders. Information (in bi-lingual English and Malay) can be seen in the strategic area within estate and mill compound | |
| 1.1.3 | **(C)** Records of requests for information and responses are maintained.<br>- Critical (Major) compliance - | SOU 22 maintained records of requests for information and responses Request by stakeholders conducted through stakeholders meeting, visitor books, letter and forms. The operating units maintain records of all requests and responses.<br>The annual face-to-face session with external stakeholders was carried out on 22/03/2023 for SOU 22.<br>Other than information related to RSPO implementation by SOU 22, communications of information included issues as per sample sighted as following:<br>- Bukit Benut POM: Request by DOE via Field Citation Records dated 7/11/2022 responded immediately by mill.<br>- Bukit Benut Estate: Worker's housing repair request recorded via OPP on 12/2/2023.<br>- All requests found to be responded within short time by respective recipients. | Complied |
| 1.1.4 | **(C)** Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.<br>- Critical (Major) compliance - | Consultation and communication procedure documented as the Sustainable Plantation Management System Appendix 5 (Flowchart and Procedures on handling Social Issues) dated 01/11/2008 for handling communication regarding social issues. Additionally, there's Mill Quality Management System Standard Operation Manual dated 01/11/2008 documented the process for Procedure for External Communication (sub-section 5.5, Appendix 5.5.3.2).<br>Procedures were briefed to external stakeholders during the consultation meeting and to all workers during workers meeting and assembly sessions from time to time.<br>Bukit Benut POM Procedure as per Flowchart for External Communication. Sample communication as per records of | Complied |

| | | | |
|---|---|---|---|
| | | Communication and Complain Logbook by Stakeholder and Workers. Among external communication records sighted as per samples as following:<br>- SOU 22 Combined OU Stakeholder Consultation Meeting # 01/2023; Date: 22/03/2023; Venue: Bukit Benut Estate Hall<br>- Lambak Estate Stakeholder Consultation Meeting Date: 18/4/2023; Venue: Lambak Estate Meeting Room<br>Among internal communication records sighted as per samples as following:<br>- Minutes of Meeting for Social Dialogue; Operating Unit: E111-Lambak Estate; Region: Southern; Date: 23/06/2023 | |
| 1.1.5 | There is a current list of contact and details of stakeholders and their nominated representatives.<br>- Minor compliance - | The latest Stakeholders Lists for all operating units within SOU 22 sighted available as updated in January 2023. Information of stakeholders' details available included person in charge, address, e-mail and contact number for various stakeholders' category among internal and external stakeholders including local communities, authorities, vendors and neighbours etc. Current list of contact and details of stakeholders and their nominated representatives as per register of stakeholder and letter of appointment as Official PIC on Social Matters as following:<br>- Bukit Benut POM List of Stakeholder 2023; Update: 1/6/2023. Official PIC: Mr. Sxxx (Asst. Manager); Letter date: 1/1/2023<br>- Bukit Benut Estate List of Stakeholder 2023; Update: 1/3/2023. Official PIC: Mr. Zxxx (Sr. Asst. Manager); Letter date: 10/3/2021<br>- Lambak Elaeis Estate List of Stakeholder 2023; Update: 1/7/2023. Official PIC: Mr. Axxx (Sr. Asst. Manager); Letter date: 4/3/2023 | 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.<br>- Minor compliance - | SDPB established Code of Business Conduct where the company implemented the attitude of fair, integrity and ethic during any business process. The company is strictly prohibited to have any bribery related in the business processes. The code established in Bahasa Malaysia and English.<br>SDPB's Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 also includes the clause 'promoting good governance and transparency: abiding by the Group Policies & Authorities (GPA) and the Code of Business Conduct (COBC).<br>Besides, policies were briefed to external stakeholders during the stakeholder meeting conducted on 22/3/2023 at SOU level and through ethical code of conduct and vendor integrity pledge signed by vendor prior to contract work agreement as per latest Sime Darby Plantation Berhad Vendor Code of Business Conduct (VCOBC) February 2023 as per sample as following:<br>- #Lxxx (Lambak Elais Estate Vendor/Supplier); Date: 21/3/2022<br>- #Jxxx (Bukit Benut POM Vendor/Supplier); Date: 24/5/2022<br>- #Pxxx (Bukit Benut Estate EFB Transporter); Date: 7/1/2023 | Complied |
| 1.2.2 | A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.<br>- Minor compliance - | SDPB established Code of Business Conduct where the company implemented the attitude of fair, integrity and ethic during any business process. The company is strictly prohibited to have any bribery related in the business processes. The code established in Bahasa Malaysia and English.<br>SDPB's Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 also includes the clause 'promoting good governance and transparency: abiding by the Group Policies & Authorities (GPA) and the Code of Business Conduct (COBC). | Complied |

| | | | |
|---|---|---|---|
| | | Besides, policies were briefed to external stakeholders during the stakeholder meeting conducted on 22/3/2023 at SOU level. A system is in place to monitor compliance and the implementation through internal audit as following:<br>- Bukit Benut POM dated on 16/05/2023 – 4 Major NC – Closed on 17/06/2023.<br>- Bukit Benut Estate dated on: 17/05/2023 – 2 Major NC – Closed on 18/06/2023.<br>- Lambak Elais Estate dated on 18/05/2023 – 7 Major NC– Closed on 19/06/2023.<br>Additionally, SOU 22 conducted assessment for all contractors in each operating units as per sample Contractors' Workers Assessment Report of Bukit Benut Estate as following:<br>- Contractors: #Pxxx & #Mxxx<br>- Assessment month: March 2023; Assessment report date: 1/4/2023<br>- Assessment scope: Employment Contract/Work Agreement, Payslip, Wages Calculation, SOCSO & EPF Contribution<br>The assessment was conducted by Site Safety & Sustainability Officer (SSSO) of SOU 22 and Reviewed by Regional Sustainability and Quality Management (RSQM) personnel. | |
| **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<br>- Critical (Major) compliance - | Sime Darby Plantation Berhad SOU 22 Bukit Benut 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. | Complied |

| | | | |
|---|---|---|---|
| | | Among others the licenses/permit verified were:<br>Bukit Benut Estate:<br>1. MPOB License #522307002000 valid from 01/08/2022 to 31/07/2023<br>2. Air Receiver #JH PMT 22514 valid until 08/07/2023<br>3. Weighbridge #DE21000657 inspected on 07/05/2023 by De Metrology Sdn Bhd.<br>4. Diesel Permit #BPGK JH (KLU) 0624 SK valid from 11/08/2021 to 10/08/2023<br>Lambak Estate:<br>1. MPOB License #518641002000 valid from 01/03/2023 to 29/02/2024<br>2. Air Compressor Receiver #JH PMT 13852 valid until 08/11/2023<br>3. Air Compressor Receiver #JH PMT 11573 valid until 08/11/2023<br>4. Diesel Permit #BPGK JH (KLU) 0031 SK valid from 29/07/2021 to 28/07/2023<br>Bukit Benut POM:<br>1. MPOB Licence #528154004000 valid from 01/04/2023 to 31/03/2024.<br>2. Jadual Pematuhan DOE Licence #004747 with reference file JAS.CHQ 600-3/1/2/32(44) valid from 01/07/2023 to 30/06/2024<br>3. Air Receiver #JH PMT 89779 valid until 09/04/2024<br>4. Boiler #JH PMD 940 valid until 09/04/2024<br>5. License for Abstraction water #BAKAJ/334/300/05/07/08/15 valid until 31/12/2023 | |

| | | | |
|---|---|---|---|
| | | 6. Energy Commission Electricity permits #ST(SJB)P/S/JHR/01935 Serial No: 006931/2022 valid until 29/07/2023. Renewal has been sent on 27/06/2023 with reference number 1202J0146609.<br>7. Weighbridge with serial number C015286546, Sticker number DE18005104 inspected on 23/11/2022.<br>8. Competence person CePSWaM #CePSWaM/2319473 to Assistant Engineer NRIC 9712XX-XX-XXXX valid until 16/01/2024.<br>9. Competence person CePPOME #CePPOME/2318878 to Assistant Engineer NRIC 9008XX-XX-XXXX.<br>10. Steam Engineer 1st Grade #109/2012 to Manager NRIC8509XX-XX-XXXX dated 01/11/2012 | |
| 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.<br>- Minor compliance - | Sime Darby Plantation Berhad SOU 22 Bukit Benut POM Certification Units has ensured legal compliance is in place. Refer Legal Other Requirement Register (LORR) Summary of Compliance updated April 2023. Refer Appointment letter to person in charge dated April 2023 to Assistant Manager Mill and Estate, that stated on monitor LORR and legal requirements. The system purposely to track changes to the laws and regulations. Among the latest updated laws were:<br>• Minimum wages order 2022<br>• Employees' Social Security (Amendment) Act 2022<br>• Employment Insurance System (EIS) (Amendment) Act 2022<br>• Employment (Amendment) Act 2022<br>• Emergency (Employee's Minimum Standards of Housing, Accommodations and Amenities) Ordinance 2021 | Complied |

| | | | |
|---|---|---|---|
| 2.1.3 | Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.<br>- Minor compliance - | Legal or authorised boundaries are clearly demarcated and visibly maintained as per verification during site visit. Whenever the land boundaries are adjacent with third party (smallholders, villages, other oil palm companies, etc.) the normal practice of sample estate to indicate the legal boundaries are through construction of trenches and parameter road. This was confirmed through the field visit at Bukit Benut Estate and Lambak Estate found practiced was clearly visible. Boundary and monthly patrolling record was verified.<br><br><u>Bukit Benut Estate</u><br>Sighted boundary at P22A neighbouring Smallholders and P02B neighbouring with Smallholders. Verified that there is no planting beyond these legal or authorised boundaries.<br><br><u>Lambak Estate</u><br>Sighted boundary at P08A neighbouring Government Road and P06A neighbouring with TNB Renties. Verified that there is no planting beyond these legal or authorised boundaries. | Complied |
| **Criterion 2.2:** All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements. | | | |
| 2.2.1 | A list of contracted parties is maintained.<br>- Minor compliance - | The mill and estates in SOU 22 have listed and maintain all contracted parties and documented in List of Stakeholder as parts of their stakeholders includes internal such as employee and workers union and external stakeholders such as FFB suppliers, local community heads, government agencies.<br>- Bukit Benut POM Stakeholders List FY 2023; Date: 01/06/2023<br>- Bukit Benut Estate Stakeholders List FY 2023; Date: 01/03/2023<br>- Lambak Elaeis Estate Stakeholders List FY 2023; Date: 01/01/2023 | 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.<br>Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.<br>- Minor compliance - | The following contract was sighted and verified. The management maintained list of documentation monitoring for the compliance to the legal requirement i.e., vendor integrity / workers employment agreement / payslip / PPE issuance / tenancy agreement / payment for work on rest day/PH.<br>Sample on Lambak Elaeis Estate and SXXXXXX SXX KXX HXXX until 31/12/2023 which contained terms such as legal compliance, ensure valid working permit, covered by SOCSO and paid as per employment requirements. SXXXXXX SXX KXX HXXX has signed a pledge on VCOBC in ensuring compliance with labor and human rights, EHS, Ethics and management practices, all applicable laws related to bribery and integrity with Lambak Estate and complying with requirements of RSPO and SCCS. The job involves hiring machinery with the estate.<br>The contractors already ensure workers have valid work permit for non- Malaysian, SOCSO/EPF paid, Workmen Compensation Insurance, reporting any accident and paid any other payments due for workers, OSH and environmental legal requirements, RSPO/SCCS, comply with Vendor's VCOBC pledge.<br>Reviewed the records of 2 pay slips for contractor (SXXXX SXX KXX HXXX) workers (I/C No.: 621212-xx-xxxx and 890428-xx-xxxx) in Lambak Estate for May 2023 and April 2023. | Complied |
| 2.2.3 | All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.<br>- Minor compliance - | The contract signed with contractors as sighted in Bukit Benut Estate, Lambak Elaeis Estate and Bukit Benut POM with contractors, therein have included under clause 5.8 abolishment of child labour & protecting the rights of children available in the Vendor COBC and Human Rights Charter protecting the rights of children. | Complied |
| **Criterion 2.3:** All FFB supplies from outside the unit of certification are from legal sources. | | | |

| | | | |
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| 2.3.1 | **(C)** For all directly sourced FFB, the mill requires:<br>• Information on geo-location of FFB origins<br>• Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder<br>• One or more supporting documents for claims<br>• Valid MPOB license<br>- Critical (Major) compliance - | The mill has 2 estates supplying FFB within the certification scope consists of Bukit Benut estate, and Lambak Elaeis estate. The mill has compiled the evidence for all its suppliers on the information on geo-location of FFB origins, evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder, one or more supporting documents for claims and valid MPOB license. | Complied |
| 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.<br>- Minor compliance - | The mill received FFB from supply base estate within SOU 22 and FFB diversion from other certified SOU such as SOU Gunung Mas and Ulu remis The FFB suppliers were listed in the Bukit Benut POM FFB Supplier list. | Complied |
| **Principle 3: Optimise productivity, efficiency, positive impacts and resilience** | | | |
| **Criterion 3.1:** There is an implemented management plan that aims to achieve long-term economic and financial viability. | | | |
| 3.1.1 | **(C)** A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.<br>- 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.<br>The business or management plan for the estates were presented in the form of annual budget (MPLAN) with 5 years projection (2023 – 2027). 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.<br>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: | Complied |

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| | | a) Palm oil mill<br>i. Mill intake – FFB input<br>ii. Production of CPO<br>iii. Production of PK<br>iv. Total Palm Oil Extraction<br>v. Total Palm Kernel Extraction<br>vi. Mill cost<br>b) Oil Palm Estate<br>i. Total crop projection and yield potential<br>ii. Activity direct cost<br>a. Mature upkeep<br>b. Manuring<br>c. Harvesting and collection<br>d. Transportation<br>e. Nursery<br>iii. Estate administration<br>a. Admin Cost<br>iv. Labour overhead<br>v. Road and bridges<br>vi. Cost of production.<br>The budget plan was reviewed annually with both actual and forecasted amount for 5 years (up to 2027) and well documented upon request. | |
| 3.1.2 | An annual replanting programme projected for a minimum of five years with yearly review, is available.<br>- Minor compliance - | Bukit Benut POM Supply Base 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 | Complied |

<table>
<tr><td></td><td></td><td>Ganoderma infected palms. The total Ha for the projected replanting of Bukit Benut 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>
<tr><td>BBE</td><td>85.78</td><td>111.98</td><td>104.69</td><td>108.56</td><td>132.11</td></tr>
<tr><td>LE</td><td>84.4</td><td>69.56</td><td>226.87</td><td>110.97</td><td>0</td></tr>
</table></td><td></td></tr>
<tr><td>3.1.3</td><td>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake.<br>- Minor compliance -</td><td>Bukit Benut POM Operating Unit held management reviews at their respective sites on a yearly basis. Among the matters discussed during the management review are as follows: -<br>1. Results of Internal Audit<br>2. Customer Feedback<br>3. Status of preventive and corrective action plans<br>4. Follow Up actions for management reviews<br>5. Changes that could affect the management system<br>6. Recommendations for improvement<br>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:<br>Bukit Benut estate: 23/05/2023<br>Lambak Elaeis Estate: 26/06/2023<br>Bukit Benut Pom: 17/06/2023</td><td>Complied</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td>3.2.1</td><td>(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.</td><td>In consideration to of environmental and social impact, the operating units has established continuous improvement plan. Reviewed the sampled established FY 2023 as follows:</td><td>Complied</td></tr>
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<table>
<tr>
<td></td>
<td>- Critical (Major) compliance -</td>
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<table>
<tr><td>Improvement Issue</td><td>Action plan</td></tr>
<tr><td>Mill operation</td><td>Oil recovery – To avoid any other source of water to flow into sludge pit in order to reduce effluent ratio.<br>Clarification – to minimize using clean water for dilution and ex centrifuge discharge.</td></tr>
<tr><td>Waste reduction</td><td>Hydraulic and lubricant oil<br>Rectify all the leaking of hydraulic and lubrication oil at all station and proper record and tracking the usage at each tractor.</td></tr>
<tr><td>Laboratory</td><td>Locate the proper oil trap to avoid the chemical go into monsoon drain.</td></tr>
</table>
From the interview and document review, the management already improved the housing condition like new painted house for all workers housing this project was complete in Oct 2022. For the bedstead, mattress and wardrobe this verified during site visit at workers housing and record received by workers.
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<td>3.2.2</td>
<td>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].<br><br>PROCEDURAL NOTE:<br>The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed.<br>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.</td>
<td>The Certification Unit has completely its RSPO metrics template version 2.1 and submitted to the CB prior to this assessment. The input data was found to be accurate based on the following records verification:<br>• SAP accounting system<br>• Land titles<br>• Complaints & grievance records<br>• Dept. of Safety & Health’s JKKP8 form</td>
<td>Complied</td>
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| | | | |
|---|---|---|---|
| | - Minor Compliance - | | |
| **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.<br>- Critical (Major) compliance - | Standard Operating Procedures (SOPs) for the estate and mill has been established. Sime Darby SOP issued dated 02/01/2008 and Agricultural Reference Manual, Sustainability Plantation Management System and EQMS (Estate Quality Management System) were distributed to all operating units as a guidance document to conduct estate operation. The estate also holds the Safety Work Procedure. The SOP covers land preparation, planting material, upkeep, harvesting, FFB transportation and etc.<br>Palm Mill holds two SOPs: Sustainable Plantation Management System (SPMS) version 1 dated 1/11/2008 and Mill Quality Management System version 1 dated 1/11/2008 as a guidance document to operate the mill.<br>For Health, Safety and Environment, both mill and estates, Sime Darby has issued Health, Safety and Environment (HSE) Management System and Standard Operating Procedures. Sime Darby continuously updated the SOP established. Among the updated SOP FY 2022 as follows:<br>1. UM HSE Management System Manual, UM/HSE/MS/01<br>2. First Aid in Workplace Procedure, UM/HSE/OCP/01<br>3. Safety Harvesting Procedure, UM/HSE/OCP/02<br>4. Personal Protective Equipment Procedure, UM/HSE/OCP/03<br>5. Chemical Safety Management Procedure, UM/HSE/OCP/04<br>6. Permit to Work (PTW) Procedure, UM/HSE/OCP/05<br>7. OSH Risk Management Procedure, UM/HSE/SE/01 | Complied |
| 3.3.2 | A mechanism to check consistent implementation of procedures is in place. | A mechanism on checking the consistency of estate and mill implementation of their procedures were in place. Among the | Non-compliance |

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| | - Minor Compliance - | mechanism such as Performance Monitoring Visit, SORA/SCRA visit, Agronomist visit and Internal Audit.<br>Monitoring of first aid box checklist was not effectively implemented.<br>During first aid box inspection at Lambak Estate, 5 first aid box was inspected at various workplace. Inspection of first aid box has been done latest on 03/07/2023. Refer "Buku Rekod First Aid". Checking on first aid box No 1 and No 11 found that the items stored in the first aid box was not accordance with Recommended Contents of A First Aid Box. Refer First Aid in Workplace Procedures dated 09/03/2021 with reference number UM/HSE/OCP/01 Section 7.3.5 Recommendation Contents in First Aid Box/Kit (18 items). Thus, Minor NC was raised. | |
| 3.3.3 | Records of monitoring and any actions taken are maintained and available.<br>- Minor Compliance - | The operating units maintain all the records of monitoring and actions taken for all issues raised during the visit. Reviewed the monitoring records as follows:<br><u>Bukit Benut POM</u><br>1. Internal Audit Report: 16/05/2023.<br>2. Structured Oil Recovery Assessment (SORA): 13-17/02/2023.<br><u>Bukit Benut Estate</u><br>1. Internal Audit Report dated 17/05/2023.<br>2. Structured Crop Recovery Assessment Report (SCRA), Mature Upkeep Assessment (MUA) report dated 13-17/02/2023.<br><u>Lambak Estate</u><br>1. Internal Audit Report dated 18/05/2023.<br>2. Estate Mature Upkeep Assessment Report dated 20/02/2023.<br>3. Estate Structured Crop Recovery Assessment Report dated 20/02/2023. | Complied |

| **Criterion 3.4:** A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations. | | | |
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| 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.<br>- Critical (Major) compliance - | Environmental impact & aspect evaluation EIE/2023/8-01 dated 01/06/2023 was covered the new housing construction in Bukit Benut Estate.<br>As per verification on Bukit Benut POM environmental aspect and impact, no latest new activity or machine in oil mill. Latest review the aspect and impact on environment was on 14/12/2021. The environmental management plan has been established base on assessment of aspect and impact for Mill activity. This can refer to document EAI/2020/008-01.<br>No new planting in all estates within SOU 22. For ongoing operations, the SIA as per Social Impact Assessment (SIA) Report; SOU 22 Bukit Benut; Assessment date: 16-19 May 2016 by Sustainability Strategy Unit, PSQM Department and the actions documented in the Continual Improvement Plan. As per Bukit Benut POM SOU 22 Management Plan on Social Impact Assessment the areas of concerns/key includes:<br>- Working Condition: Understanding of workers benefits entitlements.<br>- Housing Condition/Living Improvement:<br>▪ Housing complex overall maintenance and cleanliness.<br>▪ Organize more social activities such as family day.<br>▪ Organize meeting with stakeholders. | Complied |
| 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.<br>- Minor Compliance - | The management already establish the environmental management plan for Mill base on EIA and EIE and also department of environment requirement (Jadual Pematuhan). The plan for environmental as per below: | Complied |

| Programme | Action plan |
|---|---|
| Air emission management | Stack sampling to conduct every 6 monthly. |
| Online environmental report | To send the report 3 monthly. |
| Domestic waste | To disposed twice weekly.<br>To disposed by contractor hired |

Based on the Social Impact Assessment (SIA) Report; SOU 22 Bukit Benut; Assessment date: 16-19 May 2016 by Sustainability Strategy Unit, PSQM Department. Recommended action plan maintained as Social Management Action Plan FY2023 as following:

| Issue | Action plan | Timeframe/Due |
|---|---|---|
| Rainwater spill into house | Small awning installation | Dec 2023 |
| Broken perimeters' drain | Cementing work | Dec 2023 |
| Trip for workers | Organize family day | Jun 2023 |
| Poor internet connection | To install WIFI | Dec 2023 |
| Labour force issue | Grievance channel monitoring, social dialogue, gender committee meeting | Dec 2023 |

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<tr><td>Poor housing condition</td><td>Monitor and complete OPP (Oil Palm Pal) system</td><td>Dec 2023</td></tr>
<tr><td>Birds making nest at the air hole of house</td><td>Install mosquito netting</td><td>Jul 2022</td></tr>
<tr><td>Stain/graffiti inside room/house</td><td>To paint the house wall affected</td><td>Aug 2022</td></tr>
<tr><td>Broken perimeters' drain</td><td>Cementing work</td><td>Oct 2022</td></tr>
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<tr><td>Poor internet connection</td><td>To install WIFI</td><td>Dec 2022</td></tr>
</table>
The plan was reviewed during stakeholder consultation meeting conducted on 22/3/2023 with participatory by various stakeholders attended the meeting.
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<td>3.4.3</td>
<td>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.<br>- Critical (Major) compliance -</td>
<td>Base on the management plan the monitoring also been conducted by the third-party audit from Daya Eco Techno Sdn Bhd that mainly monitored for environmental matters. Latest report monitoring was on 07/12/2022 for period license validity 01/07/2022 – 30/06/2023. From the report the mill was complied with the palm oil mill requirements and legal. No finding has been raised during third party assessment.<br>Each operating unit established their own social management and monitoring plan as following:<br>- Bukit Benut Estate Social Management Action Plan FY2023 latest revision dated on 03/01/2023.</td>
<td>Complied</td>
</tr>
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- Bukit Benut POM Social Management Action Plan FY2023 latest revision dated on 02/01/2023.
- Lambak Elais Estate Social Management Action Plan FY2023 latest revision dated on 01/01/2023.

The plan established mainly based on inputs from stakeholders' consultation and identified issues by management as well as from the Social Impact Assessment (SIA) Report; SOU 22 Bukit Benut; Assessment date: 16-19 May 2016 by Sustainability Strategy Unit, PSQM Department. Recommended action plan maintained as Social Management Action Plan FY2023 as following:

| Issue | Action plan | Timeframe/Due |
|---|---|---|
| Rainwater spill into house | Small awning installation | Dec 2023 |
| Broken perimeters' drain | Cementing work | Dec 2023 |
| Trip for workers | Organize family day | Jun 2023 |
| Poor internet connection | To install WIFI | Dec 2023 |
| Labour force issue | Grievance channel monitoring, social dialogue, gender committee meeting | Dec 2023 |
| Poor housing condition | Monitor and complete OPP (Oil Palm Pal) system | Dec 2023 |
| Birds making nest at the air hole of house | Install mosquito netting | Jul 2022 |

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<tr><td>Poor internet connection</td><td>To install WIFI</td><td>Dec 2022</td></tr>
</table>
The Social Impact Assessment Management Plan available for each unit were made available and having information i.e., issues, management plan, PIC, and time frame. The inputs gathered from the meeting minutes as per the following;<br>
a) Gender Committee (once every 2 months), NUPW @ Union meeting (at least once a year)<br>
b) Safety Meeting (quarterly)<br>
c) Complaint & Request from internal & external stakeholders<br>
d) and muster briefing).<br>
e) Stakeholders meeting (annual meeting)<br>
f) Social dialog (every fortnight), EWC (Employee Welfare Committee – quarterly)
</td><td></td></tr>
<tr><td colspan="4">Criterion 3.5: A system for managing human resources is in place.</td></tr>
<tr><td>3.5.1</td><td>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.<br>- Minor Compliance -</td><td>The Human Resource Department in HQ has established Hiring of Local Workers procedure (Doc. No.: 01-12-19) dated 01/12/2019 and Migrant Worker Responsible Recruitment Procedure dated 20/08/2021 to explain the recruitment processes for both local and foreign workers. The recruitment of foreign workers will be carried out by recruitment agents in Malaysia and origin countries to assist</td><td>Complied</td></tr>
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| | | in the recruitment drive and manage local processing of documents. | |
| 3.5.2 | Employment procedures are implemented, and records are maintained.<br>- Minor Compliance - | Employment procedures are well implemented with records well maintained as per information reported. Application form, employment interview assessment form, medical check-up report and employment contract was sighted for new recruited employees. The latest recruitment of workers (local) in Bukit Benut Estate was in January 2023. All related personal and induction records were kept for reference (identity card, PDPA declaration, briefing. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish job vacancy advertisement/flyer at the places nearby the villages. | 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.<br>- Critical (Major) compliance - | Sime Darby Plantation Berhad have established OSH Risk Management Procedure UM/HSE/SP/01 effective date 09 March 2021. Risks were identified and assessed in accordance with the established HIRARC an also incompliance to legal requirements as stated below.<br><u>Bukit Benut Palm Oil Mill</u><br>1. HIRARC was available to address all the risks and hazards associated to the operations in the estate. The HIRARC was reviewed on 04/10/2022.<br>2. Chemical Health Risk Assessment was conducted in the mill in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000. CHRA Report Reference Number: JKKP HIE 127/171-2(166) – 2019/002; CHRA Assessor by ENV & IH Services with DOSH Reg Number: JKKP HIE 127/171-2(166); Date of Assessment: 02/02/2019. | Complied |

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| | | 3. Medical Surveillance Programme has been performed successfully for the year 2022 for the mill workers exposed to hazardous chemicals and fumes. A total of 18 workers have been examined on 12/04/2022 to 14/04/2022 at Poliklinik Intan. The results indicated that all workers was declared fit to work. Latest Medical surveillance was conducted on 08/06/2023 at NISA Safety Consultancy and report was in progress.<br>4. Noise Risk Assessment was conducted in compliance with Occupational Safety and Health Act (Noise Regulations) 2019. Noise Risk Assessment (NRA) has been conducted by ETOSH Consult & Engineering Plt on 13-14/10/2020. NRA Report (Report Number: HQ/LPROYKPEB/21/00291) available for verification. The recommendation stated by the assessor have been affectively addressed as verified.<br>5. An audiometric testing was done on 07/11/2022 and 05/01/2023 for 71 mill employees deemed to be exposed to excessive noise in the mill. The test was conducted by Procoma Environmental (M) Sdn Bhd. The report indicated that 11 workers had Standard threshold shift. The workers with STS have been sent for a retest on 21/02/2023. The results were obtained and indicated that STS was confirmed. The mill has reported the cases via JKKP7 to DOSH with reference number JKKP.J.127/14/2-9/8(072).<br><u>Lambak Estates</u><br>1. HIRARC was available to address all risk and hazards associated to the operations in the estates. Verified the HIRARC for Harvesting, Spraying, Manuring and Office Operations. Verification done on the documentations and | |

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| | | operations indicated that all the risk controls were adhered to. Last updates sighted on 28/06/2023.<br>2. Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The Chemical Health Risk Assessment Report (Ref. Number: HQ/15/ASS/00/363-2020-147 conducted by Nisafety Consultancy (DOSH Registration: JH/04/04/318) on 22/06/2020 was available for verification.<br>3. Medical Surveillance were conducted in the estate based on the recommendation of the CHRA for workers exposed to hazardous chemicals. Results of annual medical surveillance were available in the estates for verification as follows.<br>The medical surveillance programme for the year 2022 has been performed on 12/07/2022 at Klinik Rengam for 19 workers identified to be exposed to hazardous chemicals and fertilisers, in the estate. The results indicated that all workers were fit to work.<br>4. Noise Risk Assessment was conducted in compliance with Occupational Safety and Health Act (Noise Regulations) 2019. The NRA Report were available for verification at all the sampled sites. The recommendation stated by the assessor have been affectively addressed as verified.<br>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The assessment was conducted on 02/09/2020 by ETOSH Consult & Engineering Plt. The assessment report (Ref. No: HQ/LPROYKPEB/21/00325) was available for verification. | |

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| | | 5. Audiometric Testing was done in the estate dated 21/11/2022 based on the recommendation provided in the Noise Risk Assessment in compliance with OSHA 1994 – OSH (NOISE Exposure) Regulations 2019. It was done on for 14 workers deemed to be exposed to excessive noise in the estate. The results indicated that 2 workers had hearing loss, 3 workers with hearing impairment and 2 workers with standard threshold sift. Retest has been conducted for the workers with STS on 15/02/2023.<br><br><u>Bukit Benut Estates</u><br><br>1. HIRARC was available to address all risk and hazards associated to the operations in the estates. Verified the HIRARC for Clinic, Manuring and Chemical Store. Verification done on the documentations and operations indicated that all the risk controls were adhered to. Last updates sighted on 28/06/2023.<br>2. Chemical Health Risk Assessment was conducted in compliance to the OSHA Act 1994 and the Use and Standard of Exposure of Chemicals Hazardous to Health (USECHH) Regulations 2000 to assess the risks associated to hazardous chemicals used in the estate. The Chemical Health Risk Assessment Report (Ref. Number: HQ/15/ASS/00/363-2020-148 conducted by Nisafety Consultancy (DOSH Registration: JH/04/04/318) on 22/06/2020 was available for verification.<br>3. Medical Surveillance were conducted in the estate based on the recommendation of the CHRA for workers exposed to hazardous chemicals. Results of annual medical surveillance were available in the estates for verification as follows.<br><br>The medical surveillance programme for the year 2022 has been performed on 28/03/2023 at Klinik Rengam for 8 workers | |

| | | | |
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| | | identified to be exposed to hazardous chemicals and fertilisers, in the estate. The results indicated that all workers were fit to work.<br>4. Noise Risk Assessment was conducted in compliance with Occupational Safety and Health Act (Noise Regulations) 2019. The NRA Report were available for verification at all the sampled sites. The recommendation stated by the assessor have been affectively addressed as verified.<br>Noise Risk Assessment Report (NRA) was conducted in compliance to Occupational Safety & Health (Noise Exposure) Regulations 2019 in the estates. The assessment was conducted on 07/09/2020 by ETOSH Consult & Engineering Plt. The assessment report (Ref. No: HQ/LPROYKPEB/21/00326) was available for verification.<br>Audiometric Testing was done in the estate dated 19 & 20/01/2023 based on the recommendation provided in the Noise Risk Assessment in compliance with OSHA 1994 – OSH (NOISE Exposure) Regulations 2019. It was done on for 22 workers deemed to be exposed to excessive noise in the estate. The results indicated that 8 workers had hearing loss, 1 worker with hearing impairment and 1 worker with standard threshold sift. Retest has been conducted for the workers with STS on 26/01/2023. | |
| 3.6.2 | **(C)** The effectiveness of the H&S plan to address health and safety risks to people is monitored.<br>- Critical (Major) compliance - | Annual Health and Safety Plan available for the estate and mill are mostly implemented through Annual Training Program 2023 and monitored via inspections to address the identified health and safety risks. The emphasis is on safe work by providing:<br>▪ Knowledge and skills needed to do their work safely and avoid creating hazards that could place themselves or others at risk. | Complied |

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| | | ▪ Awareness and understanding of workplace hazards and how to identify, report, and control them.<br>▪ Specialized training when their work involves unique hazards.<br>Besides formal classroom training, other means include on-the-job training and worksite demonstrations to effectively convey safety concepts, ensuring understanding of hazards and their controls, and promoting good work practices.<br>The safety performance of each Operating Unit is monitored via:<br>• Internal Audit conducted by the Group Sustainability Department.<br>• Work Site Inspection (WSI) by site OSH Committee.<br>• Direct involvement of supervisor and rounds by Asst Manager.<br>• Safety incidents reporting via Rapid4.<br>• Health / medical surveillance.<br>• Chemical exposure monitoring, and<br>• Audiometric Monitoring<br>• Daily Monitoring Checklist such as PPE Checklist<br>The results of monitoring are discussed at meetings and informed to employees, and where applicable, appropriate corrective actions are taken. | |
| **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.<br>- Critical (Major) compliance - | The operating units visited has conducted training need analysis for all employee, management, and contractors. The need analysis was conducted based on the job designation and training required by the job type.<br>Trainings was identified for management, employee and contractors and programmed throughout FY 2023. The training | Complied |

<table>
<tr><td></td><td></td><td>identified covers the safety and health, environmental and social aspect.<br>Means implemented by SOU 22 certification units were to assess understanding of participants include:<br>• Participants completing post-training evaluation/feedback form and give suggestions.<br>• Knowledge acquisition and behavioural application rated by immediate supervisor at workplace post training attended.<br>Random interviews with workers showed that they understood what RSPO is, the several company's and SDP policies, what does their work/job SOP states and the consequences if deviated, the need to put on PPE and demonstrate donning PPE and when it should be changed, the use of fire extinguishers, understanding workplace hazards, risks and needed control measures, Safe Practices. etc.</td><td></td></tr>
<tr><td>3.7.2</td><td>Records of training are maintained.<br>- Minor Compliance -</td><td>The operating units maintained the training records conducted. Reviewed the training records as follows:<br><u>Bukit Benut POM</u>
<table>
<tr><td>Training</td><td>Date</td></tr>
<tr><td>Training on HIRARC</td><td>12/06/2023</td></tr>
<tr><td>Social dialogue Training</td><td>19/06/2023</td></tr>
<tr><td>First Aid Training</td><td>14/04/2023</td></tr>
<tr><td>Safety Training for Workers and Contractors</td><td>07/04/2023</td></tr>
<tr><td>LOTO, PTW & PPE Refresher Training</td><td>02/03/2023</td></tr>
<tr><td>SDP Policy Briefing</td><td>23/02/2023</td></tr>
</table></td><td>Complied</td></tr>
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| Environmental Quality Act Training | 31/01/2023 |
| Accident Investigation Training | 31/01/2023 |
| Fire Drill Training | 11/08/2022 |
| Chemical Handling Training | 17/08/2022 |

Lambak Estate

| Training | Date |
|---|---|
| First Aid Training | 17/04/2023 |
| Safety training to contractor | 08/06/2023 |
| Earplug & Hearing Training | 08/05/2023 |
| Trunk Injection Training | 03/05/2023 |
| Bagworm Census Training | 29/04/2023 |
| Buffer Zone Inspection Training | 15/04/2023 |
| Accident & Incident Training | 08/01/2023 |
| Harvesting & PPE Training | 15/02/2023 |
| ERP Training | 13/06/2023 |

Bukit Benut Estate

| Training | Date |
|---|---|
| First Aid Training | 26/05/2023 |
| Water management training | 24/05/2023 |
| Ear Plug Training | 23/05/2023 |

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| | | Hearing Conservation & Noise Awareness Training — 12/05/2023<br>Chemical Handling Training — 10/05/2023<br>PPE Training — 20/04/2023<br>PPE Training to Sprayer at Riparian Area — 15/04/2023<br>PPE Training to Manurer at riparian Area — 15/04/2023<br>First Aider Training — 12/04/2023<br>Inter pump Training — 10/04/2023<br>Mechanical Buffalo Training — 30/01/2023<br>Rat Baiting Application — 27/10/2022<br>ERP Training — 27/06/2023 | |
| 3.7.3 | Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.<br>- Minor Compliance - | Training conducted from time to time to all personnel critical in SCCS effective implementation. Latest training was conducted by Regional Sustainability & Quality Management (RSQM) personnel, attended Bukit Benut Mill Manager, Assistant Mill Manager, Lab Supervisor, Lab Despatch Operator, Weighbridge Clerk and Auxiliary Police. Refer Training record dated 23/02/2023.<br><br><u>Extension of Scope Assessment</u><br>For the purpose of the extension of scope, SDPB has conducted a special online training on 13/02/2024. It was conducted by personnel from the Group Sustainability Department and attended by the key personnel of the certification unit such as Assistant Managers, QA, weighbridge clerks and admin clerks. Record of training was made available for verification. Interview with the | Complied |

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| | | relevant personnel including those from the Global Trade and Marketing (GTM) Department has also showed the good understanding with regards to the extension of scope. The GTM is the unit responsible for organising delivery allocations and the sales announcements in the RSPO PalmTrace. | |
| **Criterion 3.8**: Supply chain requirement for mills<br>(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<br>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.<br>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. | Refer Sustainable Supply Chain and Traceability for Upstream Malaysia ver. 01, dated May 2022 under section Glossary stated the meaning of RSPO Identity preserved as supply chain model assured that the RSPO certified oil palm product delivered to the end user uniquely identifiable to a single RSPO certified supply base. Refer document no. SD/SDP/GSD/SCCS/0522/01. FFB were obtained from all Sime Darby certified estates only. There was no third party's crop nor non-certified FFB received by the mill. This was verified during the stakeholders meeting and site visit at mill. | Complied |
| 3.8.2 | Mass Balance Module<br>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. | Bukit Benut POM is under Identity Preserved module. Thus, this indicator is not applicable.<br><br><u>Extension of Scope Assessment</u><br>The mill does not have any intention to accept and process any non-certified FFB, CPO or PK. All the FFB are supplied by its own certified supply base or other Sime Darby's certified estates on ad hoc basis. Thus, the palm oil content of its products is 100% IP-certified. This extension of scope assessment is conducted so that the mill can classify and sell its IP-certified CPO or PK as MB-certified. It does not imply that the mill has the capacity to receive | Complied |

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| | | non-certified FFB and produce MB module CPO/PK and IP module CPO/PK separately. | |
| 3.8.3 | The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report. | The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in this public summary report. The actual tonnage produced from last audit date is reported in the summary in Table 7 and Table 10. | Complied |
| 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 Global Trading Department in HQ. Company has registered in PalmTrace system as follows:<br><br>Member name: Bukit Benut Oil Mill<br>Palm Trace ID: RSPO_PO1000000194<br>Membership No: 1-0008-04-000-00 (Sime Darby Plantation Berhad)<br>Type of business: Oil mill<br>Licence status: Active (17-12-2022 - 04-10-2023)<br><br><u>Extension of Scope Assessment</u><br>The registration for downgrading products from the Identity Preserved (IP) Module to the Mass Balance (MB) Module has not been initiated as the oil mill is awaiting approval for the extension of scope to include the MB Module in its certification. Once the extension of scope is approved, the management will conduct transaction registration accordingly. This will follow-up during next assessment. | Complied |

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| 3.8.5 | Documented procedures<br>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:<br>a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.<br>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).<br>c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.<br>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. | Documented Procedures were made available for verification and the requirements have been adhered to as follows:<br>a) Refer Sustainable Supply chain and Traceability Procedure dated 01/06/2022 with reference number SD/SDP/GSD/SCCS/0522/01.<br>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.<br>c) Mill have identified and appointed the Mill Manager as the PIC for RSPO Supply Chain Certification Standard requirements as stated in Sustainable Supply chain and Traceability Procedure dated 01/06/2022 Section 4.0 Responsibilities.<br>d) Procedures for receiving and processing certified and non-certified FFBs were addressed in the Sustainable Supply chain and Traceability Procedure dated 01/06/2022 Section 7.0 Receiving FFB at the Mill.<br><br><u>Extension of Scope Assessment</u><br>Updates of the procedure has been addressed in the latest SDPB's Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia, Issued by Group Sustainability Department, ver. 02, dated January 2024. Changes made compared to previous version:<br>- Section 9.2, 10.8, Appendix 2 – inclusion of new clauses under process monitoring, product dispatch and Rules for FFB diversion to reflect the inclusion of RSPO IP mills with RSPO MB supply chain as scope extension. | Complied |

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| 3.8.6 | Internal Audit<br>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:<br>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.<br>b. Effectively implements and maintains the standard requirements within its organisation.<br>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. | The procedure to conduct annual internal audit is addressed in the Sustainable Supply chain and Traceability Procedure dated 01/06/2022. Refer section 18.0 Internal Audit.<br>Refer latest SCCS Internal Audit dated 16/05/2023. 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. There was 1 non-conformity raised from the internal audit. Refer NC ID 20230000399. The NC was effectively closed on 16/06/2023. Any non-conformity, corrective action has been established to rectify the lapse found. The status of the non-conformity shall also be discussed in the management review meeting.<br><br><u>Extension of Scope Assessment</u><br>The implementation of the Supply Chain Requirements for Mills outlined in the RSPO Principles and Criteria 2018 remains unchanged for Bukit Benut Oil Mill. This includes the handling of incoming FFBs, outgoing CPO and PK, maintenance of RSPO PalmTrace records, and documentation upkeep. The oil mill is currently awaiting approval for the extension of scope to include the MB Module in its certification. Once the extension of scope is approved, the management will conduct the internal audit and Management Review Meeting accordingly. This will be followed up during the next assessment. | Complied |
| 3.8.7 | Purchasing and Goods In<br>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.<br>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. | Bukit Benut POM is an IP mill thus only maintain records of certified FFB received only. Bukit Benut POM maintain the daily records of all certified 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 |

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| | 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:<br>Incoming FFB from Certified Supply Base under Sime Darby Plantation Berhad<br>Sample 1<br>• Estate: Bukit Benut Estate<br>• Certified No: RSPO 591229<br>• Date: 16/01/2023<br>• Ticket Number: 116321<br>• Vehicle Number: JSH8288<br>• Field / Block: P08B and P16B<br>• FFB Weight: 12.54 MT<br>Sample 2<br>• Estate: Lambak Estate<br>• Certified No: RSPO 591229<br>• Date: 31/03/2023<br>• Ticket Number: 117475<br>• Vehicle Number: QQ5499<br>• Field / Block: P07A and P08A<br>• FFB Weight: 8.69 MT<br>Mechanism to handle non-conforming FFB and documents has been detailed up in the Procedure Sustainable Supply chain and Traceability Procedure dated 01/06/2022 Section 11.0. | |

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| | | <u>Extension of Scope Assessment</u><br>i) FFB Receive Summary Report By Supplier for the month of Jul-2023, Aug-2023, Sept-2023, Oct-2023, Nov-2023, Dec-2023, and Jan-2023 confirmed that only Bukit Benut Estate and Lambak Elaeis Estate supplied the FFBs to Bukit Benut Oil Mill.<br>The Weighbridge Reception serves as a pivotal checkpoint for verifying all incoming Fresh Fruit Bunches (FFB) into the mill. Upon arrival, all suppliers of FFB provide FFB Chits to the Weighbridge Reception, where thorough document verification is conducted to ensure inclusion of all required information prior to FFB acceptance. It is noteworthy that all FFB received by the Bukit Benut Oil Mill originate from RSPO certified sources.<br>During interviews with the weighbridge operator, it was confirmed that she possesses a comprehensive understanding of the document verification process and proficiently documents the sources and tonnage of the received FFB. This critical process is overseen by the Mill Manager, ensuring accountability and adherence to established procedures.<br><br>ii) As per Extension of Scope Assessment conducted, there is no projected overproduction of certified tonnage, therefore, no communication related to this initiated by the oil mill with the CB.<br><br>iii) Mechanism for handling non-conforming FFB and/or documents are detailed out at Section 11.0. of the Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024). | |

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| 3.8.8 | Sales and Goods Out<br>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):<br>a) The name and address of the buyer;<br>b) The name and address of the seller;<br>c) The loading or shipment / delivery date;<br>d) The date on which the documents were issued;<br>e) RSPO certificate number;<br>f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations);<br>g) The quantity of the products delivered;<br>h) Any related transport documentation;<br>i) A unique identification number. | Bukit Benut POM ensured the required information is available in document form. Outgoing records of CPO and PK were verified as below:<br>CPO - IP<br>a) The name and address of the buyer; BUYERXXXXXX<br>b) The name and address of the seller; Bukit Benut POM<br>c) The loading or shipment / delivery date; 30/01/2023<br>d) The date on which the documents were issued; 30/01/2023<br>e) RSPO Certificate Number: RSPO 591229<br>f) A description of the product: CPO IP<br>g) The quantity of the products delivered; 39.34 Mt<br>h) Any related transport documentation; NCP XXXX<br>i) A unique identification number: 010402<br><br>PK - IP<br>a) The name and address of the buyer; BUYERXXXXXX<br>b) The name and address of the seller; Bukit Benut POM<br>c) The loading or shipment / delivery date; 07/03/2023<br>d) The date on which the documents were issued; 07/03/2023<br>e) RSPO Certificate Number: RSPO 591229<br>f) A description of the product: PK IP<br>g) The quantity of the products delivered; 39.85 Mt<br>h) Any related transport documentation; BRE XXXX<br>A unique identification number: 010434 | Complied |

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| | | Extension of Scope Assessment<br>Based on the review of MB Sheet and RSPO PalmTrace, it is confirmed that there is no CSPO/MB and CSPK/MB was sold or registered for period of June 2023 – January 2024.<br>The implementation of the Supply Chain Requirements for Mills outlined in the RSPO Principles and Criteria 2018 remains unchanged for the Bukit Benut Oil Mill. This is related to the incoming FFBs, outgoing CPO and PK, maintenance of RSPO PalmTrace records, and documentation upkeep, among others. is remained same as the oil mill is awaiting approval for the extension of scope to include the MB Module in its certification. Once the extension of scope is approved, the management will conduct the Sales and Goods Out accordingly. This will follow-up during next assessment. | |
| 3.8.9 | Outsourcing Activities<br>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<br>ii) The mill shall ensure the following:<br>a) The mill has legal ownership of all input material to be included in outsourced processes<br>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. | Bukit Benut POM has established Standard Operating Procedure related Outsourcing Activities. Refer Sustainable Supply chain and Traceability Procedure dated 01/06/2022 with reference number SD/SDP/GSD/SCCS/0522/01 Section 13.0.<br>i. Stated in the SOP, CPO mill cannot outsource processing activities like refining or crushing. Outsourcing activities for Bukit Benut POM was for CPO and PK transportation.<br>ii. Sighted the contract agreement between Sime Darby Plantation Berhad and contractor:<br>a) Bukit Benut POM has legal ownership of all input material to be included in the outsourced process. Bukit Benut POM is an IP mill thus only maintain records of certified FFB received only.<br>b) Refer Contract Agreement between Sime Darby Plantation Berhad and TXX TXXX KXXX Sdn. Bhd. – Agreement on the Transportation of Crude Palm Oil (CPO) for Sime Darby | Complied |

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| | c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.<br>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance. | Plantation Berhad's Peninsular Malaysia Oil Mills; Initial term: 3 years commencing from 01/11/2020 and expiring on 31/10/2023.<br>c) The mill trades CSPO and CSPK with its buyers among refineries and/or oleo-chemical plants. Based on agreements, transporter has no ownership of transported products and owned by buyer.<br>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. | |
| 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 are 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<br>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.<br>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory | Addressed in the Sustainable Supply chain and Traceability Procedure dated 01/06/2022 Section 5.0 Control of Documents & Records.<br>Bukit Benut POM has maintained the accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification requirements. | Complied |

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| | requirements and be able to confirm the certified status of raw materials or products held in stock.<br>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.<br>iv) For Mass Balance Module, the mill:<br>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.<br>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.<br>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. | As per the RSPO Supply Chain – Module: Identity Preserved (IP) procedure, the records retention for RSPO Supply Chain related records and reports to be retained for a minimum of 3 years' period. Sampled records of FFB weighbridge tickets and daily production records for last 3 years were still in place for verification.<br>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.<br>ii. The retention period for maintaining the traceability records is 3 years as stated in the Sustainable Supply chain and Traceability Procedure dated 01/06/2022 Section 5.4.<br>iii. The material and products movement on real-time basis is recorded in "Month End Production Report" for both CPO and PK. The data is summarised in CPO/PK Mass Balance Calculation Among the information available in the format is date, FFB processed, OER, CPO amount (opening, produced and closing) and transferred CPO (mill weight, refinery weight).<br>iv. Not Applicable since the model use was IP<br><br><u>Extension of Scope Assessment</u><br>The mill does not have any intention to accept and process any non-certified FFB, CPO or PK. All the FFB are supplied by its own certified supply base or other Sime Darby's certified estates on ad hoc basis. Thus, the palm oil content of its products is 100% IP-certified. This extension of scope assessment is conducted so that the mill can classify and sell its IP-certified CPO or PK as MB-certified. It does not imply that the mill has the capacity to receive non-certified FFB and produce MB module CPO/PK and IP module | |

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| | | CPO/PK separately. This has been addressed in the latest SDPB's supply chain procedure mentioned in Indicator 3.8.5, Section 9.2 (ii), which reads:<br>"The scope extension of RSPO IP Mills to include RSPO MB Supply Chain is **mainly** to enable the sales of products through the RSPO MB option.<br>For RSPO IP Mills with RSPO MB scope extension, the mills to refer to the requirements of RSPO IP in this procedure.",<br>in Section 10.8, which reads:<br>"For contract allocation, declassification/downgrading shall only be in the following order:<br>i. RSPO: Identity Preserved → Segregation → Mass Balance → Non-certified<br>Sales of products by GT (Global Trading) will be in accordance to the certified modules of supply chain as stated in the RSPO and/or MSPO certificates.",<br>and in Appendix 2, which reads:<br>"For RSPO-certified Mills<br>i. If a mill is Identity Preserved, it shall only receive FFB from RSPO certified sources.<br>ii. For Mills that are MB certified, they can receive FFB from both certified and non-certified estates. No separation required provided records of FFB volume processed, CPO produced and dispatched are maintained.<br>*For Mills with RSPO IP and MB Supply Chains (as scope extension), refer to requirements for RSPO IP Mills." | |
| 3.8.13 | Extraction Rate | Conversion factor of CPO and PK production is depending on the actual OER and KER. Verified OER and KER as below. | Complied |

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| | The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently. | <table><tr><td>Month</td><td>OER</td><td>KER</td></tr><tr><td>Jul 2022 – June 2023</td><td>19.50</td><td>5.19</td></tr></table> | |
| 3.8.14 | Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate. | Bukit Benut 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<br>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. | Based on the announcement summary, all the registrations were found to be in order. No RSPO volume sold for other scheme. RSPO certified volume only downgraded to conventional CPO/PK. Refer Sustainable Supply chain and Traceability Procedure dated 01/06/2022. From the record verification no outsider FFB accepted in Bukit Benut POM. The FFB source only from supply base and under parent company which is also certified estates. | Complied |
| 3.8.16 | Registration of Transactions<br>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.<br>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. | i) The registration of PalmTrace is carried out by the Sime Darby's Global Trading Department, HQ. All transaction will be registered in the PalmTrace. Verified the registration of CPO Sale (Contract Number: S/CCE/2206/CPO0016; For the period of Jul 2022 to June 2023, there were 32 announcements for CPO and 23 announcements for PK made. All dispatches announcement was made within 3 months after shipment.<br>ii) RSPO Certified Volumes Sold under as different scheme or unconventional was not able to be confirmed its shipping announcement by the buyer. However, we have indicated this to the client and they have a system in place to remove the stocks at their respective time interval which was not at this particular audit. | Complied |

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| | | Extension of Scope Assessment:<br>The registration of RSPO PalmTrace is done by the Sime Darby's Global Trade Marketing Department as per Section 10.4 of the Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) which stated, "Sime Darby Oils – Global Trading (GT) Team shall make necessary transactions of RSPO certified CPO & PK in the RSPO IT Platform per shipment or group of shipments or the book and claim system (RSPO Credits)". The mill has successfully registered in the PalmTrace system as details below:<br>• License ID: CB152845 (Active)<br>• Member Name: Bukit Benut Oil Mill<br>• Member ID: RSPO_PO1000000194<br>• RSPO Membership Number: 1-0008-04-000-00 (Sime Darby Plantation Berhad)<br>• Type of Business: Oil mill<br><br>The registration for downgrading products from the Identity Preserved (IP) Module to the Mass Balance (MB) Module has not been initiated as the oil mill is awaiting approval for the extension of scope to include the MB Module in its certification. Once the extension of scope is approved, the management will conduct transaction registration accordingly. This will follow-up during next assessment. | |
| 3.8.17 | Claims<br>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 |

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| | | Extension of Scope Assessment:<br>In accordance with the Section 12.1 of Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (Version 02, effective since Jan-2024) stated "Any claims regarding the use of or support of certified oil palm products shall comply with the rules of respective certification scheme (e.g., RSPO, MSPO). For RSPO, refer to the latest RSPO Rules on Market Communication and Claims"., it is confirmed that no evidence has been found to date of any incorrect or inappropriate claims made at this specific unit.<br>It has been verified that the relevant outgoing paperwork correctly indicates the necessary information on product claims, including the applicable Supply Chain model and certificate number. Additionally, during the audit, it was confirmed that the mill does not utilize the RSPO corporate logo or trademark logo, ensuring compliance with the guidelines regarding their use. | |
| **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 Berhad website was reviewed and confirm that the communication made did not explicitly highlight its RSPO membership but had communicated its commitments towards production of sustainable palm oil. The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications.<br><br>**Extension of Scope Assessment:**<br>The Sime Darby Plantation also has highlighted its RSPO membership and its commitment to the objectives and principles of RSPO via Sime Darby Plantation's (SDP) 2021 Sustainability Report: | Complied |

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| | | (https://simedarbyplantation.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf),<br>which stated "SDP 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." | |
| 4.2 | In corporate communications, a member is allowed to:<br>A. display its RSPO membership status<br>B. display the RSPO web address (www.rspo.org)<br>C. state that the member supports the work of RSPO<br>D. state the member's history with regard to RSPO<br>E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership | The Sime Darby Plantation Berhad website was reviewed and confirm that the communication made did not explicitly highlight its RSPO membership but had communicated its commitments towards production of sustainable palm oil.<br>The website had not displayed the RSPO website and had not display any RSPO Trademark.<br><br>**Extension of Scope Assessment:**<br>In the Sime Darby Plantation's (SDP) 2021 Sustainability Report (https://simedarbyplantation.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf), SDP 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.<br>Details of RSPO Trademark License of Sime Darby Plantation as below:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025<br><br>However, in the corporate communications, no usage of RSPO Trademark License. | Complied |

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| 4.3 | Members are **not allowed** to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat. | No evidence of RSPO corporate logo used by Bukit Benut POM and verified through document and site review (notice board, business card, shipping documentation, etc. | 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. | The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications and selling of its oils are considered RSPO certified. | Complied |
| 4.5 | Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include:<br>• "We have been sourcing RSPO certified palm oil since (YEAR)."<br>• "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year."<br>• "We have been RSPO certified since (YEAR)."<br>• "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil."<br>• "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified."<br>• "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits."<br>• "We are RSPO certified. Ask us for our RSPO certified products." | The communication did not imply any such that being an RSPO member means had certified to RSPO related certifications and selling of its oils are considered RSPO certified.<br><br>**Extension of Scope Assessment:**<br>Evident from the Sime Darby Plantation's (SDP) 2021 Sustainability Report:<br>(https://simedarbyplantation.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf)<br>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 |
| 4.6 | RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:<br>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.<br>B. Claim statements are limited to the following examples:<br>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)." | The Sime Darby Plantation Berhad website was reviewed and confirmed that the communications are mainly on the efforts and commitments of SDPB towards production of sustainable palm oil. The website has published reports, statements, policies, procedures and performances of such implementation. The website did not specifically publish its products as RSPO certified products. | Not Applicable |

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| | 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.<br>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". | **Extension of Scope Assessment:**<br>As indicated on the RSPO website (https://rspo.org/members/1-0008-04-000-00/), 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. | |
| **Product-specific communications** | | | |
| **5.1 General** | | | |
| 5.1.1 | Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. | Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SDP) 2021 Sustainability Report (https://simedarbyplantation.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf). | Complied |
| 5.1.2 | Product-specific communications are voluntary. | Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the Product-specific communications are made voluntary by the management. | Complied |
| 5.1.3 | Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself. | Details of RSPO Trademark License of Sime Darby Plantation as below:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025 | Complied |

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| | | However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label. Consequently, further assessment of this requirement cannot be conducted. | |
| 5.1.4 | Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication. | Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that there is no usage of any other trademark or label by the management. | Complied |
| 5.1.5 | If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below:<br>• RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field.<br>• Both parties shall inform their certification body in writing about the agreement.<br>• The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. | As Bukit Benut Oil Mill 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 |
| 5.1.6 | 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 Bukit Benut Oil Mill 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 |

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| **5.2 Off pack claims** | | | |
| 5.2.1 | Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made. | Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it has been confirmed that the UoC does not make on-pack claims. However, it has been noted that off-pack claim is made by the UoC through shipping documents and invoices, specifically for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK). Additionally, an off-pack claim is also stated in Sime Darby Plantation's (SDP) 2021 Sustainability Report (https://simedarbyplantation.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf). | Complied |
| 5.2.2 | When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made. | Shipping documentation verified and conformance with the requirements of RSPO SCCS. In the weighbridge ticket, it stated that the product is CPO - IP with RSPO certificate number: RSPO 591229. Verified the documents found that the supply chain model and certificate number were stated on the ticket. | Complied |
| 5.2.3 | Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:<br>• 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.<br>• If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. | Not applicable since Bukit Benut POM is not under distributor or wholesaler category. Thus, this requirement is not applicable. | Not Applicable |
| **5.3 On pack claims** | | | |

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

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| | | Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | |
| | C) For Partially Certified Products:<br>• RSPO 50% MIXED*<br>• Contains at least 50% RSPO certified palm oil*<br>*Add RSPO TM Licence Number below or next to the claim. | Details of RSPO Trademark License of Sime Darby Plantation as below:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025<br><br>Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| | D) For Products covered with Book and Claim (B&C):<br>• RSPO CREDITS*<br>• Supports the production of RSPO certified palm oil*<br>• Contains palm oil covered by the purchase of RSPO Credits*<br>*Add RSPO TM Licence Number below or next to the claim. | Details of RSPO Trademark License of Sime Darby Plantation as below:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025<br><br>Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| 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:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023 | Not Applicable |

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| | | • License Expiration: 22/06/2025<br><br>Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | |
| 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:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025<br><br>Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| 5.3.5 | Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient. | Details of RSPO Trademark License of Sime Darby Plantation as below:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025<br><br>Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |

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| 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:<br>• License No.: RSPO-1106024<br>• License Start Date: 23/06/2023<br>• License Expiration: 22/06/2025<br><br>Further assessment of this requirement cannot be conducted as there is no usage of the RSPO Trademark License or RSPO Label, and no on-pack claims have been made. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| **MODULE A – IDENTITY PRESERVED** | | | |
| | 95% of the palm oil content must be RSPO IP certified. | Oil palm content is 100% CPO and claim as RSPO IP-certified. | Complied |
| | If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume. | Oil palm content is 100% CPO and claim as RSPO IP-certified. All infeed material (FFB) is RSPO certified. | Complied |
| **Messaging** | | | |
| | Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:<br>• The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org<br>• By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org<br>• RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain.www.rspo.org | No RSPO label and storytelling in product-related communications used as CPO and PK is semi-finished product. No messaging involved since Bukit Benut POM is producing crude palm product and does not involve in any labelling of end product. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |

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| | • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org<br>• The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org<br>• RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org | | |
| **Product-Specific Communications Labelling** | | | |
| | Members are allowed to use the RSPO Label in one of the following ways:<br>• RSPO Trademark that includes the tag "CERTIFIED"; or<br>• RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". | No RSPO Label in product-related communications used as CPO and PK is semi-finished product. No messaging involved since Bukit Benut POM is producing crude palm product and does not involve in any labelling of end product. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| **MODULE B – MASS BALANCE SPECIFIC RULES** | | | |
| **Mass Balance palm oil content** | | | |
| | 95% of the palm oil content must be RSPO MB-certified. | Bukit Benut Oil Mill processed the FFBs from its owned supply bases (Bukit Benut Estate and Lambak Elaeis Estate) and other SDP owned plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C). However, the management of SDP decided to include Mass Balance Module into the Scope of Certification.<br>Despite adding the Mass Balance Module in the Scope of Certification, Bukit Benut Oil Mill still only processes FFBs from its owned supply bases (Bukit Benut Estate and Lambak Elaeis Estate) and other SDP owned plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C). Furthermore, the mill strictly refrains from accepting and processing FFBs from Outside Crop Producers (OCPs), including independent smallholders, collection centers, or other third parties. | Complied |

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| | | In line with this operational framework, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are only downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK after being loaded into the truck tank or truck trailer for transportation to the refinery, as determined by the Global Trading Marketing (GTM) Department. | |
| | 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. | Bukit Benut Oil Mill processed the FFBs from its owned supply bases (Bukit Benut Estate and Lambak Elaeis Estate) and other SDP owned plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C). However, the management of SDP decided to include Mass Balance Module into the Scope of Certification.<br>Despite adding the Mass Balance Module in the Scope of Certification, Bukit Benut Oil Mill still only processes FFBs from its owned supply bases (Bukit Benut Estate and Lambak Elaeis Estate) and other SDP owned plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C). Furthermore, the mill strictly refrains from accepting and processing FFBs from Outside Crop Producers (OCPs), including independent smallholders, collection centers, or other third parties.<br>In line with this operational framework, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are only downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK after being loaded into the truck tank or truck trailer for transportation to the refinery, as determined by the Global Trading Marketing (GTM) Department. | Complied |
| **Messaging** | | | |

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| | Messaging ALLOWED in storytelling in product-specific communications includes:<br>• [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.<br>• 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 Bukit Benut POM is producing crude palm product and does not involve in any labelling of end product. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| **Product-Specific Communications Labelling** | | | |
| | Members are allowed to use the RSPO Label in one of the following ways:<br>• 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.<br>• The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil". | No RSPO Label in product-related communications used as CPO and PK is semi-finished product. No messaging involved since Bukit Benut POM is producing crude palm product and does not involve in any labelling of end product. Therefore, this indicator is Not Applicable for this UoC. | Not Applicable |
| **Principle 4: Respect community and human rights and deliver benefits** | | | |
| **Criterion 4.1:** The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders. | | | |
| 4.1.1 | **(C)** A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. | SOU 22 has implemented the Sime Darby's Human Rights Charter where they committed to recognizing the role of Human Rights Defenders in accordance with the United Nations declaration on Human Rights Defender.<br>Awareness and training to all workers for them to understand their responsibility in respect of human rights were conducted from time | Complied |

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| | - Critical (Major) compliance - | to time during daily morning muster assembly briefing and specific meetings between the workers and management with sample recent records as following:<br>- Bukit Benut Estate dated on 5/2/2023.<br>- Bukit Benut POM dated on 8/3/2023.<br>- Lambak Elais Estate dated on 6/4/2023.<br>Communications to external stakeholders including vendors and local communities were made during external stakeholder consultation meeting with latest conducted on 22/3/2023. | |
| 4.1.2 | The unit of certification does not instigate violence or use any form of harassment in their operations.<br>- Minor compliance - | Based on the interview of internal stakeholders among workers as well relevant external stakeholders, the mill and estates within SOU 22 do not instigate violence or use any form of harassment in their operations.<br>Consultation with sample external stakeholders conducted during on-site assessment also confirmed no violence or use of any form of harassment in the operations of both mill and estates within SOU 22. | 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.<br>- Critical (Major) compliance - | SDPB has developed Human Rights Charter last revised 2020 where they believe everyone has the responsibility to promote human rights, safeguard democracy and its institutions and not violate the rights of others. They recognise the important role Human Rights Defenders, whistle blowers, complainants and community spokespersons play by lodging complaints in confidence.<br>Based on the records of complaints and grievances no issue of whistle-blowing that requires anonymity of complainants and/or grievance parties. Interview conducted with internal stakeholders | Complied |

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| | | among workers and relevant external stakeholders also confirmed the information. | |
| 4.2.2 | Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.<br>- Minor compliance - | Sime Darby Plantation Berhad has implemented Grievances Response Standard Operating Procedure dated 18/07/2022. The complaints and grievances are open to effected parties including internal and external stakeholders. The time frame to deal with internal and external communications has been detailed in the Section 2.2. Flow chart procedure and 3.3 The time scale of investigation.<br>Under Sime Darby website, there is Whistleblowing e-form provide a mechanism for reporting, investigating and remedying any wrongdoing.<br>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.<br>SDPB has implemented various channel platform to internal and external stakeholders to communicate grievances to managements as following:<br>1. Whistleblowing Channels where the e-Form, email address and toll free number/ hotline can be found via website link: https://www.simedarby.com/operating-responsibly/whistleblowing.<br>2. 'Suara Kami' a platform for the workers to raise any issue. The workers were briefed on the complaint mechanism during morning muster.<br>3. The latest initiative introduced (Workers Helpline) effective from August 2021.<br>4. External stakeholders meeting. | Complied |

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| | | Onsite interviewed with the internal and external stakeholders informed they have been briefed on the complaint mechanism includes Suara Kami, Workers Helpline and stakeholders meeting as platform for complaints channel which currently implement by the company. | |
| 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.<br>- Minor compliance - | Neither any complaints nor land dispute occurred in the SOU 22 Certification Unit since the last audit. | Complied |
| 4.2.4 | The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.<br>- Minor compliance - | Sime Darby Plantation Berhad has implemented Grievances Response Standard Operating Procedure dated 18/07/2022 documented the process for handling communication regarding social issues. The negotiation process involving the estate management, representatives from the disputed parties, zone heads, third parties and stakeholders shall be carried out. Upon failure of the negotiation process, legal proceedings may follow. | 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.<br>- Minor compliance - | Contributions to community development based on the results of consultation with local communities are demonstrated as per sample sighted as following:<br>- Contributions of food basket for flood victim by Bukit Benut POM; Date: 11/3/2023.<br>- Contributions to all employees with chickens for Raya festival by Bukit Benut Estate; Date: 21/4/2023.<br>- Cross-country event co-hosting by Lambak Elais Estate for SJKT Ladang Elaeis; Date: 26/06/2023. | Complied |
| **Criterion 4.4:** Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent. | | | |

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| 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.<br>- Critical (Major) compliance - | SOU 22 able to demonstrate the evidence of legal ownership of its lands through possession of land title documents. Evidence showing legal ownership was available as following:<br>- Bukit Benut POM located within Bukit Benut Estate area within Lot # 1708; Title # 90182; Area 612.4907 ha; District: Kluang; Sub-district: Mukim Rengam.<br>- Bukit Benut Estate for sample land title # xxx; Lot # yyy; District: Kluang; Sub-district: Mukim Renggam; Title area: 45.2471 ha.<br>- Lambak Elais Estate for sample land title # xxx; Lot # yyy; District: Kluang; Sub-district: Mukim Renggam; Title area: 505.8563 ha.<br>No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities. | Complied |
| 4.4.2 | Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include: | SDPB developed a Human Rights Charter last revised 2020, under Clause 3.1.1 where the company ensures the operating environment is free from conflict by undertaking robust free, prior and informed consent (FPIC) process to any new development.<br>No land issue related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit through interviewed with the local communities.<br>Onsite visit to boundary area, sighted boundary stone and trenches were available to demarcate the boundary of land.<br>Onsite interviewed with the neighbouring villagers confirmed that no encroachment of land by the company. | Complied |

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| | | In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | |
| 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.<br>- Minor compliance - | No issues of land dispute issue occur in all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.<br>In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | 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.<br>- Minor compliance - | No issues of land dispute issue occur in all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.<br>In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | Complied |
| 4.4.2c | Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.<br>- Minor compliance - | No issues of land dispute issue occur in all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.<br>In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | 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). | No changes to estate perimeters as per boundary maps available for all estates within SOU 22 clearly demarcating estate area with location and coordinate of boundary stone and pegs as per sample | Complied |

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| | - Critical (Major) compliance - | Lambak Elaeis Estate Boundary Map boundary stone GPS: Latitude: 1° 58′ 15.0″ Longitude: 103° 19′ 51.5″ with Kampung Suria, Kluang<br>There is no land dispute recorded since last audit. In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | |
| 4.4.4 | All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.<br>- Minor compliance - | No issues of land dispute issue occur in all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.<br>In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | 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.<br>- Critical (Major) compliance - | No issues of land dispute issue occur in all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.<br>In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | Complied |
| 4.4.6 | There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.<br>- Minor compliance - | No issues of land dispute issue occur in all estates within SOU 22 that requires FPIC process since the last audit. Consultation with relevant stakeholders conducted on-site confirmed the information.<br>In order to deal with future arising land dispute (if applicable), the Sustainable Plantation Management System (SPMS) Appendix 3 dated 01/11/2008 documented the process in handling boundaries disputes. | 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. | | | |
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| 4.5.1 | **(C)** Documents showing identification and assessment of demonstrable legal, customary and user rights are available.<br>- Critical (Major) compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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.<br>- Critical (Major) compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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.<br>- Minor compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | Complied |
| 4.5.4 | To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are | Complied |

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| | - Minor compliance - | not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | |
| 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.<br>- Minor compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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.<br>- Minor compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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.<br>- Minor compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | Complied |
| 4.5.8 | **(C)** New lands are not acquired in areas inhabited by communities in voluntary isolation.<br>- Critical (Major) compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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. | | | |

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| 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.<br>- Critical (Major) compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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.<br>- Critical (Major) compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | Complied |
| 4.6.3 | Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.<br>- Minor compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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.<br>- Minor compliance - | It has been verified during documentation review, interviews held with management and field observations, that there is no evidence of any new planting within SOU 22. The estate lands are legally owned by Sime Darby Plantation Berhad. The existing estates are not encumbered by any legal, customary and user rights. Land titles and ownerships of the lands were available. | 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. | Sime Darby Plantation Berhad has established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. | Complied |

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| | - Critical (Major) compliance - | Compensation procedure has been clearly stated in the procedure as well.<br>There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | |
| 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.<br>- Critical (Major) compliance - | Sime Darby Plantation Berhad has established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. Compensation procedure has been clearly stated in the procedure as well.<br>There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | 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.<br>- Minor compliance - | Sime Darby Plantation Berhad has established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. Compensation procedure has been clearly stated in the procedure as well.<br>There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | Complied |
| **Criterion 4.8:** The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights. | | | |
| 4.8.1 | Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.<br>- Minor compliance - | Sime Darby Plantation Berhad has established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. Compensation procedure has been clearly stated in the procedure as well.<br>There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | Complied |
| 4.8.2 | **(C)** Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of | Sime Darby Plantation Berhad has established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. Compensation procedure has been clearly stated in the procedure as well. | Complied |

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| | certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.<br>- Critical (Major) compliance - | There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | |
| 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)<br>- Minor compliance - | Sime Darby Plantation Berhad has established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. Compensation procedure has been clearly stated in the procedure as well.<br>There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | 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).<br>- Minor compliance - | Sime Darby Plantation Berhad has been established Flowchart and Procedures on Handling Land Disputes dated 1/11/2008. Compensation procedure has been clearly stated in the procedure as well.<br>There have been no issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders. | 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.<br>- Minor compliance - | Current and previous FFB prices available as per MPOB Daily FFB Reference Price Summary by Region. Other than SOU 22 own estates, the mill received FFB from sister estates diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | 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).<br>- Critical (Major) compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |

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| 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.<br>- Critical (Major) compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | 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.<br>- Critical (Major) compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| 5.1.5 | Contracts are fair, legal and transparent and have an agreed timeframe.<br>- Minor compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| 5.1.6 | **(C)** Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.<br>- Critical (Major) compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| 5.1.7 | Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government).<br>- Minor compliance - | Weighbridge stamping conducted on 23/11/2022 as per Service Report # 14654; Date: 4/5/2023 for Weighbridge Serial # 2-0145; Model: Mettler Toledo CD-01-STR; Capacity: 60,000 kg; by Teras Integasi.<br>Form D (Weighing & Measuring) 186770; Serial # C015286546; Security Sticker # DE18005104; Date: 23/11/2022; Mettler Toledo AWD-246; 60,000kg x 10kg; P-ATK 00246 | Complied |
| 5.1.8 | The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in | Complied |

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| | 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.<br>- Minor compliance - | the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | |
| 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.<br>- Critical (Major) compliance - | Addressed in Standard Operation Manual; Date: 1/11/2008 that documented the process for Procedure for External Communication (sub-section 5.5, Appendix 5.5.3.2) for grievance handling.<br>No independent smallholders within Bukit Benut POM certification unit. | 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.<br>- Minor compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| 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).<br>- Minor compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| 5.2.3 | Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.<br>- Minor compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| 5.2.4 | **(C)** Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in | Complied |

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| | - Critical (Major) compliance - | the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | |
| 5.2.5 | The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.<br>- Minor compliance - | The mill received FFB from sister estate from SOU 22 and FFB diversion from other certified SOU. The FFB supplier were listed in the Bukit Benut POM FFB Supplier list. No external or non-certified FFB received by Bukit Benut POM. | Complied |
| **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.<br>- Critical (Major) compliance - | SOU 22 has continuously implemented Group Sustainability & Quality Policy Statement signed by Group Managing Director on 2nd December 2019. The policy shall be guided by the commitments spelt out in the Company's in Human Rights Charter (HRC) where the management is committed to treat all employees fairly in terms of recruitment, progression, terms and conditions of work and representation regardless of race, caste, nationality, gender, sexual orientation, union membership, political view, religion and/or age. Sample communications made by estates sighted as following:<br>- Lambak Elaeis Estate Sexual Harassment Briefing; Date: 18/4/2023; Venue: Estate Hall<br>Bukit Benut POM Training on Sexual Harassment Gender Committee; Date: 14/4/2023; Venue: BBPOM Meeting Room | Complied |
| 6.1.2 | **(C)** Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers.<br>- Critical (Major) compliance - | Latest records of employments and interview conducted on-site with sampled internal and external stakeholders confirmed that the workers and groups including local communities, women, and migrant workers have not been discriminated against. | Complied |

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| 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.<br>- Minor compliance - | No discrimination based on religion, gender, nationality and etc. during their recruitment. The recruitment process is continuously based on skills, capabilities, medical fitness necessary and etc. This was confirmed from job vacancy advertisement and sample recruitment sighted. | Complied |
| 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.<br>- Minor compliance - | Pregnancy testing was continuously conducted only for women employee involved in chemical handling work to ensure no pregnant women working with the risk of chemical exposure. All women employees involved in chemical handling work within SOU 22 continuously underwent Urine Pregnancy Test (UPT) conducted by respective estate's Hospital Assistant upon request only. | 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.<br>- Critical (Major) compliance - | The Group Sustainability Policy continuously covers the commitment facilitating the opportunity for advancement of women at all levels in our organisation and ensuring their protection. The policy was communicated through the Gender Committee meeting conducted quarterly and through Gender Committee Handbook, First Edition 2014 which developed by Plantation Sustainability & Quality Management (PSQM) Department. It explained the types of gender-based violence & grievance procedures. Meetings were conducted quarterly according to the handbook. Gender Committee were established by the mill and estates management.<br>The committee was established based on Sime Darby Plantation Berhad's documented Terms of Reference for Gender Representatives (GR) and Gender Committees (GC); March 2021. Latest GC meeting was conducted as per minutes of meeting records at each operating unit within SOU 22 as following:<br>- Bukit Benut POM; Meeting date: 18/3/2023<br>- Bukit Benut Estate; Meeting date: 6/3/2023<br>- Lambak Elaeis Estate; Meeting date: 15/5/2023 | Complied |

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| | | SOU 22 level GC Meeting latest conducted on 20/5/2023. No sexual harassment case been reported since the last audit. | |
| 6.1.6 | There is evidence of equal pay for the same work scope.<br>- Minor compliance - | Based on the sampled payslips, 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 without any form of discrimination. This was also evident through interview with sampled workers | Complied |
| **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.<br>- Critical (Major) compliance - | All the workers are under direct employment and some electrical works are under contractor workers. The pay slip has included basic income, allowance pay, working days, medical leave, deduction of salary and etc. as per employment contract in compliance with requirements of latest available:<br>- MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019 Memorandum of Agreement Between the Malayan Agricultural Producers Association (MAPA) and the National Union of Plantation Workers (NUPW) on Rates of Pay and Other Conditions of Service in Respect of Field and Other General Employees; MAPA/C/3(12)<br>- MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019 Memorandum of Agreement Between the Malayan Agricultural Producers Association (MAPA) and the National Union of Plantation Workers (NUPW) on Rates of Pay and Other Conditions of Service in Respect of Field and Other General Employees; MAPA/C/3(12) Appendix A, B, C, D, E & Agreed Note # 1, 2, 3 & 4. | Complied |

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| | | Work agreements also in compliance with Permit of Salary Deduction under Section 24 Employment Act 1955 for Electricity Bill payment; Ref. # BHG.PU/9/129 JLD 33 (53); Date: 6/7/2017.<br>Explanations given as per sample latest explanation by management through briefing on piece rate pay for harvester conducted on 30/3/2022 by Bukit Benut Estate management to harvesters. | |
| 6.2.2 | **(C)** Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.<br>- Critical (Major) compliance - | Other than mill and estates' own checkroll employment records sighted as per sample in indicator 6.1.6 above, a sample contractor's workers agreement also verified as following:<br>- Contractor: Bxxx (Machine Rental); Employee name: Txxx; Date employed: 1/1/2023; Post: Excavator Driver<br>Based on the records of payslip, attendance, Socso and EPF contribution forms copies kept by estate confirmed that the payroll documents give accurate information on compensation for all work performed by contractors' workers. | Complied |
| 6.2.3 | **(C)** There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.<br>- Critical (Major) compliance - | Records of payslip and check-roll documents available to the workers for sample employees sighted as per indicator 6.1.6 above. Records shown all relevant legal compliance requirements were met by SOU 22. | Complied |
| 6.2.4 | **(C)** The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure. | All estates and mill within SOU 22 provide adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities based on the requirements of Act 446 Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990 and Workers' Minimum Standards of Housing and Act A1604 Amenities (Amendment) Act 2019. These were demonstrated based on the sample records of latest Bukit Benut VMO visit was conducted on 9/2/2023 by Dr. Helen Tan of Klinik Renggam. Housing | Complied |

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| | - Critical (Major) compliance - | Complex/Nest/ Community Hall Weekly Inspection (PIOA) was conducted by Medical Assistant together with Quarterly Housing Complex/Nest/Community Hall Inspections (EWC) conducted by Estate Welfare Committee member personnel summary as per sample sighted as following:<br>- Bukit Benut Estate Oil Palm Pal latest repair request ID # 1009; House # 136B; Report date: 1/7/2023; Complete date: 3/7/2023.<br>- Lambak Elaeis Estate Housing Complex/NEST/Community Hall Weekly Inspections – Indoor (PIOA); Date: 30/6/2023.<br>- Lambak Elaeis Estate Housing Unit Inspection – Fortnightly Outdoor (EWR); Date: 22/6/2023.<br>- Lambak Elaeis Estate Housing Unit Inspection – Quarterly Indoor & Outdoor External (EWC); Date: 6/6/2023.<br>- Lambak Elaeis Estate VMO Visit Report; Date: 3/7/2023; Previous visit date: 26/6/2023.<br>Sighted too the records of housing repair request system Oil Palm Pal (OPP) maintained by mill and estates. Verified OPP summary indicated no delay in action taken to address issues reported by workers. | |
| 6.2.5 | The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.<br>- Minor compliance - | The mill and estates within SOU 22 ensured affordable food for its employee through canteen food price monitoring as part of terms in the Mill Canteen Tenancy/Rental Agreement as per sample for Bukit Benut Estate dated 1/8/2022 which is valid until 31/7/2025. Visit to the canteen/sundry found that prices were clearly displayed for goods been sold. Consultation with workers also indicated they have no issue with food pricing. | 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. | Sime Darby Plantation provided a decent living wage for both local and foreign workers based on prevailing wages assessment. It | Complied |

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| | **PROCEDURAL NOTE:**<br>STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE<br>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).<br>*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.*<br>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.<br>*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). | includes wage, service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc.<br>In absence of DLW, SOU 22 Bukit Benut management conducted Prevailing Wage Assessment based on check-roll worker for period of June 2023. Denominator of total headcount Workforce: 640; Worker: 563; Local worker: 169; Foreign worker: 394.<br>Review of payslips found that the salary received complied with the minimum wage order 2022 and the decent living wage set up by the group which local workers received wages with average of RM 2,154.71 per workers and for foreign workers received wages with average of RM 2,274.40 per workers | |

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| | 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:<br>• Updated assessment on prevailing wages and in-kind benefits<br>• There is annual progress on the implementation of living wages<br>• 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<br>• 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.<br>- 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<br>- Minor compliance - | Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.2 above. No casual, temporary and day labour employed within all operating units within SOU 22. | 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.<br>- Critical (Major) compliance - | The Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 includes as below:<br>We respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to:<br>- Providing Equal Opportunities: We promote diversity and inclusion and will not condone discrimination.<br>- Respecting Freedom of Association: We respect the rights of employees to join and form organisations of their own choice and to bargain collectively. | Complied |

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| | | Company respects the rights of all personnel to form and join trade unions of their choice to bargain collectively and the workers have their freedom to join the NUPW/MAPA union.<br>These statements were available on notice boards within office area and were explained to workers from time to time by management during daily morning muster sessions. | |
| 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.<br>- Minor compliance - | The mill and estates within SOU 22 established the Employee Welfare Committee as operating unit level collective bargaining medium. Sighted the records of latest minutes of meeting available for meeting between the NUPW representatives and operating unit management as following:<br>- Bukit Benut POM; Date: 1/7/2023.<br>- Bukit Benut Estate; Date: 22/3/2023.<br>- Lambak Elais Estate; Date: 17/4/2023.<br>SOU 22 Town Hall; Date: 10/8/2022. | Complied |
| 6.3.3 | Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.<br>- Minor compliance - | Interview with workers union representatives (NUPW Chairman & NUPW Secretary) confirmed that they were independently elected as the NUPW by all members of NUPW among mill and estate workers via an election without interference by the management.<br>The representatives also been acknowledged by Johor Branch NUPW as per letter from NUPW Johor Branch of NUPW Local Committee Members; Ref. # NUPW/JSB/E/9/2022; Biennial Meeting to be conducted on 22/8/2022 for elected members to Represent BBE. | 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. | The Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 includes as below: | Complied |

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| | - Minor compliance - | "We respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to:<br>- Providing Equal Opportunities: We promote diversity and inclusion and will not condone discrimination.<br>- Respecting Freedom of Association: We respect the rights of employees to join and form organisations of their own choice and to bargain collectively.<br>- Ensuring Favourable Working Conditions: We ensure decent living and working conditions for all our employees. We strive to provide a fair wage and access to basic needs for all our employees and workers in our operations.<br>- Enhancing Safety and Health: We provide a safe and healthy working environment for our employees and workers in our operations and support the wellbeing of our communities.<br>- Respecting Community Rights and the Rights of Indigenous People: We uphold the process of Free, Prior and Informed Consent and recognise that the local communities have the right to give or withhold their consent to proposed projects that may affect the lands they own, occupy or otherwise use.<br>- Protecting the Rights of Vulnerable People: We respect the rights of vulnerable people such as marginalised groups, persons of different abilities and refugees.<br>- Protecting the Rights of Children: We seek to promote the wellbeing of children and safeguard them from any form of maltreatment or exploitation, including child sex tourism, child trafficking, child labour and child pornography."<br>Verification of workers master list confirmed that there is no child labour hired. | |

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| | | For contractors, the abolishment of child labour & protecting the rights of children available in the Vendor COBC clause 5.8, Human Rights Charter-protecting the rights of children. | |
| 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.<br>- Critical (Major) compliance - | The screening procedure was included as per SOP Hiring of locals dated 01/11/2019 by the assistant operating unit while for foreign workers, the Workforce Management Unit Liaison & Recruitment SOPP (WMU/LR-SOPP/March2016) dated 30/03/2016 under clause procedures recruitment team shall be guided by approved requirement; Age 18-45 years old). | Complied |
| 6.4.3 | **(C)** Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.<br>- Critical (Major) compliance - | Based on the interview and employees master lists data, no young person below 18 years old employed within all operating units within SOU 22. | Complied |
| 6.4.4 | The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.<br>- Minor compliance - | Interview conducted on-site with sampled internal and external stakeholders confirmed that the information on no child labour policy and the negative effects of child labour were provided in appropriate languages and accessible to them. | 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.<br>- Critical (Major) compliance - | The Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 includes as below:<br>We respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to:<br>- Eliminating Violence and Sexual Harassment: We seek to promote an environment where all forms of harassment and abuse are eliminated and to provide support for victims.<br>- Eradicating any form of Exploitation: We endeavour to eradicate any form of forced or bonded labour, slavery, human trafficking | Complied |

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| | | and sexual exploitation.<br>The policy was communicated through the Gender Committee meeting conducted quarterly. Latest communication on policy related to sexual harassment awareness, intimidation, threats & isolation was conducted on 12/6/2023. | |
| 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.<br>- Critical (Major) compliance - | SOU 22 has implemented Social Policy, Gender Policy and Social & Humanity Management Policy dated January 2015 where the management is committed to develop and apply a policy to prevent sexual harassment and other forms of violence against women and to protect their reproductive rights. The policy was displayed on the notice board which was accessible by the workers. Briefing of the policies was conducted during morning muster and the policies was displayed at the notice board outside the office. | 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.<br>- Minor compliance - | As verified during on-site interview with relevant stakeholders, management of mill and estates within SOU 22 conducted the assessment of new mothers in consultation with new mothers and taken actions to address their needs.<br>The assessment was based on Sime Darby Plantation Berhad's documented Terms of Reference for Gender Representatives and Gender Committees; March 2021 Conducted as per records of Assessment for New Mothers as following:<br>Bukit Benut POM; Date: 12/6/2023; Total new mothers: 4 | 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.<br>- Minor compliance - | Sime Darby Plantation Berhad has implemented Grievances Response Standard Operating Procedure dated 18/07/2022. The complaints and grievances are open to effected parties including internal and external stakeholders. The time frame to deal with internal and external communications has been detailed in the Section 2.2. Flow chart procedure and 3.3 The time scale of investigation. | Complied |

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| | | Besides, the company has implemented Whistleblowing Channels where the e-Form, email address and toll free number/ hotline can be found in https://www.simedarby.com/operating-responsibly/whistleblowing<br>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.<br>Interview conducted on-site with sampled internal stakeholders among all workforce confirmed that the information on grievance mechanism, which respects anonymity and protects complainants where requested, is established, and communicated to them.<br>No grievance issues that require the implementation of the mechanism occurs in all operating units within SOU 22 since the last audit. | |
| **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:<br>• Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes)<br>• Charging the workers for recruitment fees.<br>• Contract substitution<br>• Involuntary overtime<br>• Lack of freedom of workers to resign<br>• Penalty for termination of employment<br>• Debt bondage | Employment of foreign workers are implemented as per by Sime Darby Plantation Responsible Recruitment Policy which specify the following:<br>- No Recruitment fees – SDP core principle of zero-cost means no worker should pay for a job. Sime Darby Plantation shall bear all the costs of recruitment. The Group has reimbursed most of its foreign workers currently within its employ who may have paid recruitment fees to secure employment with the Group.<br>- No retention of documents – SDP do not withhold or detain workers' passports or personal documents. | Complied |

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| | • Withholding of wages<br>- Critical (Major) compliance - | - No contract substitution – Workers' agreements to the terms and conditions of recruitment and employment is voluntary and free from deception or coercion.<br>- We appoint ethical recruitment agents and protect workers from any form of coercion, intimidation or deception in the process of seeking employment in SDP.<br>- Historic recruitment fees (unreported payments charged by agents, sub-agents or other third parties to SDP's foreign workers in countries of origin, in contravention of SDP's zero recruitment fee policy) reimbursed to current and former workers.<br>Recruitment policies, processes and practices have effective due diligence systems in place to ensure ethical recruitment. All workers are in possession of their own personal documents and have individual, secure lockers within their own accommodation to keep them. | |
| 6.6.2 | **(C)** Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.<br>- Critical (Major) compliance - | SOU 22 has implemented a Sime Darby's Human Rights Charter on where they committed as below:<br>a. Providing equal opportunity<br>b. Respecting freedom of association<br>c. Eradicating any form of exploitation<br>d. Ensuring favourable working conditions<br>e. Enhancing Safety and Health<br>They also provided awareness and training to all the foreign workers in order for them to understand their responsibility in respect of human rights. | Complied |
| **Criterion 6.7:** The unit of certification ensures that the working environment under its control is safe and without undue risk to health. | | | |

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<tr>
<td>6.7.1</td>
<td>(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.<br>- Critical (Major) compliance -</td>
<td>The management has established Safety Committee Member consist of Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate/Mill Manager. The mill and estates manager has been appointed as person responsible for safety and health cum chairman for safety and health as per Appointment letter dated 01/01/2023 by Regional General Manager Southern Region. All correspondence was sighted and verified. The OSH committee discussed regarding the safety and health of the workers on quarterly basis during the OSH committee meeting. In the meeting discussed on the matters arising from the previous meetings, accident and incident report, workplace inspection, and training. Concerns on issue related health, safety and welfare were discussed at these meetings and recorded. The OSH Committee meeting for Estate was conducted on quarterly basis. Reviewed the latest minutes meeting FY 2023 and FY2022 as follows:
<table>
<tr><td>OSH Meeting 2023</td><td>Bukit Benut Estate</td><td>Lambak Estate</td></tr>
<tr><td>1st Quarter</td><td>02/03/2023</td><td>22/03/2023</td></tr>
<tr><td>2nd Quarter</td><td>29/05/2023</td><td>TBC</td></tr>
<tr><td>OSH Meeting 2022</td><td></td><td></td></tr>
<tr><td>2nd Quarter</td><td>27/06/2022</td><td>30/06/2022</td></tr>
<tr><td>3rd Quarter</td><td>27/09/2022</td><td>30/09/2022</td></tr>
<tr><td>4th Quarter</td><td>14/12/2022</td><td>28/12/2022</td></tr>
</table>
<table>
<tr><td>OSH Meeting 2023</td><td>Bukit Benut POM</td></tr>
<tr><td>1st Quarter</td><td>20/01/2023</td></tr>
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<td>Complied</td>
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<tr><td>2nd Quarter</td><td>14/04/2023</td></tr>
<tr><td>OSH Meeting 2022</td><td></td></tr>
<tr><td>2nd Quarter</td><td>20/05/2022</td></tr>
<tr><td>3rd Quarter</td><td>27/07/2022</td></tr>
<tr><td>4th Quarter</td><td>21/10/2022</td></tr>
</table>
Workplace inspections are made prior to the ESH meeting. Latest workplace inspection was conducted on the month of February and April 2023.
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<tr>
<td>6.7.2</td>
<td>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.<br>- Minor compliance -</td>
<td>Refer Emergency Preparedness & Response Procedures dated 17/11/2021 with reference number UM/HSE/SP/02. Procedures were available in the estates and mills to address potential emergencies such as Flood, Fire, Chemical Spillage, Poisoning, Earthquake/landslide, Accidents, Storm, and Wild/ Poisonous Animal Attacks. The plans have been posted at notice boards in the mills and estates and communicated to the workers. Emergency contact numbers have been posted at the notice boards and provided to the workers as well. Interview with the workers such as mandores and store attendants indicated that the workers are aware on the available emergency response plans. Trainings were conducted in the mill and estates to provide awareness to the workers on emergency responses. The trainings were sighted as below.
<table>
<tr><td>Estate/ Mill</td><td>ERP Training date</td></tr>
<tr><td>Bukit Benut POM</td><td>11/08/2022</td></tr>
<tr><td>Bukit Benut Estate</td><td>27/06/2023</td></tr>
<tr><td>Lambak Estate</td><td>13/06/2023</td></tr>
</table>
</td>
<td>Complied</td>
</tr>
</table>

First aiders were present in the operating units. They have been trained and obtained certificates as the PIC to address first aid in the operating units. Visit to the mill and estates indicated each station and gangs were equipped with first aid kits. Interview with the respective first aid holders indicated that they were well aware on the methods to use the items in the first aid boxes. The boxes are regularly monitored by the mill and estate Hospital Assistants to replenish the used items and replace expired items. Records of items used were also maintained and available in the boxes. Latest inspection as follows:

| Estate/ Mill | First Aid Training date | Latest First Aid Monitoring Record |
|---|---|---|
| Bukit Benut POM | 14/04/2023 | 02/07/2023 |
| Bukit Benut Estate | 12/04/2023 | 01/07/2023 |
| Lambak Estate | 17/04/2023 | 03/07/2023 |

Bukit Benut Estate

Accident records were maintained and updated monthly at the estate. The JKKP 8 form has been submitted for the year ending 2022 on 25/01/2023 with reference number JKKP8/119018/2022. There were 26 accidents recorded with 591 days TLA.

Lambak Estate

Accident records were maintained and updated monthly at the estate. The JKKP 8 form has been submitted for the year ending 2022 on 31/01/2023 with reference number JKKP8/119018/2022. There were 5 accidents recorded with 93 days TLA.

Bukit Benut POM

Accident records were maintained and updated monthly at the mill. The JKKP 8 form have been submitted for the year ending 2022 on

<table>
<tr><td></td><td></td><td>27/01/2023 with reference number JKKP8/109644/2022. There were no accidents recorded. Reported 11 cases of Poisoning Occupational Disease report to JKKP 7.</td><td></td></tr>
<tr><td>6.7.3</td><td>(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.<br>- Critical (Major) compliance -</td><td>Refer PPE Issuance record for the year 2023. Based on the HIRARC carried out at the estates/mill the PPE types for the various activities has been identified and implemented.
<table>
<tr><td>Category</td><td>PPE provided</td></tr>
<tr><td>Tractor Driver</td><td>Safety Helmet, Safety Shoes, Ear Plug, Safety Vest.</td></tr>
<tr><td>Sprayers</td><td>Respirator, nitrile glove, goggles, wellington boots, apron.</td></tr>
<tr><td>Manuring</td><td>Apron, wellington boots, dust mask, nitrile glove.</td></tr>
<tr><td>Harvester</td><td>Safety helmet, Goggle, sickle cover, hand glove, wellington boots</td></tr>
</table>
Similarly, the mill issued PPE to its employees for their protection at the workplace. Records of PPE issued are maintained individually to all employees. PPE issued to the workers is safety helmets, safety shoes. Special PPE for workers assigned to height, confined space. Safety shoes issued on a 6 monthly basis and recorded.
<table>
<tr><td>Category</td><td>PPE provided</td></tr>
<tr><td>Mill operator</td><td>Safety boots, earmuff, safety vest, helmet, cotton glove</td></tr>
</table></td><td>Non-compliance</td></tr>
</table>

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| Water treatment Plant Operator | Safety boots, earmuff, safety vest, helmet, cotton glove, dust mask. |
| Workshop | Safety Helmets, Goggles, Leather Gloves, safety Shoes. |

The mill and estates visited provided appropriate PPE to all workers according to the job type. The PPE given as per HIRARC and Personal Protective Equipment (PPE) Procedure, UM/HSE/OCP/03 dated 09/03/2021.

All workers have been provided with appropriate personal protective equipment (PPE), which is provided by the management free of charge. During the field visit to the Spraying Gang and Manuring Gang and visit to the stores of the respective estates and mill, it was sighted that PPEs were worn by the personals.

The estates have well maintained facilities for the workers to sanitise themselves prior to returning home from work. The showers were all in good working condition.

PPE usage and Sanitation facilities for sprayers was not effectively implemented.

During site visit at P22B Bukit Benut estate, spraying area use Chemical Tarang, it was found 2 workers was not wearing safety goggles as their PPE. It was not in line with recommendation from CHRA JH/04/04/18 Section 5.1.4 Use of Approved Personal Protective Equipment (USECHH 2000 Regulation 16) (4) Field Spraying – Mandore - & General Workers: Respirator with 3M, 3311K-55 organic vapour cartridge, safety goggles, nitrile gloves, safety helmet, wellington boots and apron. Other than that, it was found that clean water was not provided for Sprayers. It was not in line with recommendation from CHRA JH/04/04/18 Section 5.3.6

<table>
<tr><td></td><td></td><td>(2.) Emergency Showers and eyewash stations provide on the spot decontamination. In Additional stated in the SDS dated 15/07/2020, Section 4 First Aid Measures for required clean water for incident related Eye Contact, Skin Contact and Ingestion. Thus, Major NC was raised.</td><td></td></tr>
<tr><td>6.7.4</td><td>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.<br>- Minor compliance -</td><td>All workers are provided with medical care which is borne by the operating units management. Each operating unit has its own dispensary managed by a certified Hospital Assistant. There are no restrictions for workers to obtain medical aid from the dispensary. In case of major injuries or health issues, workers are referred to private clinics or hospitals which is totally borne by the management as well.<br>All workers are protected via insurance in accordance with Malaysian Law via SOCSO contribution. The monthly contribution was evident via the PERKESO Monthly Salary Contribution (Form 8A) for the workers as following.
<table>
<tr><th>Operating Units</th><th>Month</th><th>Total Workers</th><th>Amount</th></tr>
<tr><td rowspan="3">Bukit Benut POM</td><td>May 2023</td><td>94</td><td>RM5,XXX.XX</td></tr>
<tr><td>Mar 2023</td><td>95</td><td>RM5,XXX.XX</td></tr>
<tr><td>Jan 2023</td><td>95</td><td>RM4,XXX.XX</td></tr>
<tr><td rowspan="3">Bukit Benut Estate</td><td>May 2023</td><td>223</td><td>RM7,XXX.XX</td></tr>
<tr><td>Mar 2023</td><td>223</td><td>RM7,XXX.XX</td></tr>
<tr><td>Jan 2023</td><td>208</td><td>RM7,XXX.XX</td></tr>
<tr><td rowspan="2">Lambak Estate</td><td>May 2023</td><td>298</td><td>RM8,XXX.XX</td></tr>
<tr><td>Mar 2023</td><td>273</td><td>RM8,XXX.XX</td></tr>
</table></td><td>Complied</td></tr>
</table>

<table>
<tr><td></td><td></td><td>
<table>
<tr><td></td><td>Jan 2023</td><td>249</td><td>RM8,XXX.XX</td></tr>
</table>
</td><td></td></tr>
<tr><td>6.7.5</td><td>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.<br>- Minor compliance -</td><td>Records of all accidents are kept. Accident incidences are reviewed during the safety meetings. Records on Lost Time Accident (LTA) metrics was maintained. Accident records are found to be updated. JKKP 8 form were submitted to DOE through MyKKP systems. Occupational Injuries were recorded as below:
<table>
<tr><td rowspan="2">Operating Unit</td><td colspan="2">2022</td><td rowspan="2">Hours worked</td><td rowspan="2">Average Days Worked</td></tr>
<tr><td>Cases</td><td>TLA</td></tr>
<tr><td>Bukit Benut POM</td><td>0</td><td>0</td><td>378,144</td><td>101</td></tr>
<tr><td>Bukit Benut Estate</td><td>26</td><td>591</td><td>476,336</td><td>188</td></tr>
<tr><td>Lambak Estate</td><td>5</td><td>93</td><td>426,306</td><td>170</td></tr>
</table>
</td><td>Complied</td></tr>
<tr><td colspan="4">Principle 7: Protect, conserve and enhance ecosystems and the environment</td></tr>
<tr><td colspan="4">Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</td></tr>
<tr><td>7.1.1</td><td>(C) IPM plans are implemented and monitored to ensure effective pest control.<br>- Critical (Major) compliance -</td><td>IPM is documented in Agriculture Reference Manual. The estates continue to implement biological control for the oil palm pest in the plantation such as leaf eating pest and rat. IPM techniques applied at the estates include monitoring of pest numbers and the use of triggers for initiation of control measures. Although there have been no outbreaks of leaf eating pests, beneficial plants are being established along roadsides to attract natural predators.<br>There are several IPM available as per IPM plan in Lambak estate as per below:-<br>Rat – To install the barn owl box base on requirement 1box:10ha. As per to date the barn owl box was in progress to achieve the</td><td>Complied</td></tr>
</table>

<table>
<tr><td></td><td></td><td>target as per budget for FY 2023 verified. The below was status of barn owl box status.
<table>
<tr><th>Estate</th><th>Div</th><th>Available box</th><th>Target</th><th>Box occupancy</th></tr>
<tr><td rowspan="3">Lambak Elaeis</td><td>Elaeis</td><td>105</td><td>123</td><td>82%</td></tr>
<tr><td>Central</td><td>116</td><td>136</td><td>59%</td></tr>
<tr><td>Ellar</td><td>27</td><td>75</td><td>19%</td></tr>
</table>
Beneficial plants such as Turnera subulata and Cassia cobanensis are grown in the estate and their records of planting in new areas and maintenance of existing areas of beneficial plants and location maps are available. Leaf-eating pest census was regularly carried out to obtain information about threshold level and action to be taken thereafter. Census records were available for verification which has shown the effectiveness of the planting of beneficial plants to reduce the leaf eating caterpillars.</td><td></td></tr>
<tr><td>7.1.2</td><td>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.<br>- Minor compliance -</td><td>None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. This is not practiced in the estates visited.</td><td>Complied</td></tr>
<tr><td>7.1.3</td><td>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.<br>- Minor compliance -</td><td>Interview with the estate management and workers indicated that there was no use of fire as pest control in the estates. Visit around the estate also indicated that there was no evidence of fire being used as the methods of pest control is mainly via pesticide applications and biological controls (IPM).</td><td>Complied</td></tr>
<tr><td colspan="4">Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</td></tr>
</table>

<table>
<tr><td>7.2.1</td><td>(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.<br>- Critical (Major) compliance -</td><td>The written justification in Standard Operating Procedure (SOP) of all agrochemicals are available the Agricultural Reference Manual (ARM), SOP and in the Safety Pictorial Book prepared by Sime Darby Plantation Berhad. Refer to Sime Darby Plantation Agricultural Reference Manual, Issue No:2 dated June 2021. The manual already classified the type of weed, herbicide to used, rate/dosage and dilution rate as a guidance based on the field conditions. Addition or reduction of rounds and dosage will be considered in consultation with the respective head of units or agronomist.</td><td>Complied</td></tr>
<tr><td>7.2.2</td><td>(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.<br>- Critical (Major) compliance -</td><td>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. Sighted the sampled records of pesticides usage (A.I.) per ha at estates visited FY 2023 (to date) as follows:<br>Bukit Benut Estate
<table>
<tr><td>Month</td><td>Quantity (a.i/Ha)</td><td>Quantity (a.i/FFB)</td></tr>
<tr><td>Jan 2023</td><td>0.06</td><td>0.07</td></tr>
<tr><td>Feb 2023</td><td>0.14</td><td>0.20</td></tr>
<tr><td>Mar 2023</td><td>0.09</td><td>0.15</td></tr>
<tr><td>Apr 2023</td><td>0.08</td><td>0.19</td></tr>
<tr><td>May 2023</td><td>0.07</td><td>0.07</td></tr>
</table>
Lambak Estate
<table>
<tr><td>Month</td><td>Quantity (a.i/Ha)</td><td>Quantity (a.i/FFB)</td></tr>
<tr><td>Jan 2023</td><td>0.11</td><td>0.08</td></tr>
<tr><td>Feb 2023</td><td>0.07</td><td>0.07</td></tr>
</table></td><td>Complied</td></tr>
</table>

| | | | | | | |
|---|---|---|---|---|---|---|
| | | Mar 2023 | 0.07 | 0.06 | | |
| | | Apr 2023 | 0.09 | 0.09 | | |
| | | May 2023 | 0.08 | 0.08 | | |
| 7.2.3 | **(C)** Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.<br>- Critical (Major) compliance - | The quantity of agrochemicals required for various field conditions are documented and justified in Sime Darby Plantation Agriculture Reference Manual Section 16.5. The implementation in the field is consistent with the Agriculture Reference Manual Section 16.5. The estates have implemented a Continuous Improvement Plan where they have stated the intention to reduce the usage of chemical through implementation of Integrated Pest Management Plan. Sighted during the site visit at all the estates, the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes placed at strategic areas. Paraquat was eliminated. In replace, alternatives such as Glyphosate is used instead. | | | | Complied |
| 7.2.4 | There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.<br>- Minor compliance - | There is no prophylactic use of pesticides in all estates visited. | | | | 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.<br>The due diligence refers to:<br>a) Judgment of the threat and verify why this is a major threat<br>b) Why there is no other alternative which can be used | The Chemical Registers for the mill and sampled estates were available for verification and reviewed yearly and as and when there are introductions of new chemicals in the operations.<br>The register showed that only class III & IV pesticides were used at the mill and estates. Paraquat and Monocrotophos was eliminated. In its place, less hazardous alternatives such as Glyphosate and Acephate was used instead. | | | | Complied |

<table>
<tr><td></td><td>c) Which process was applied to verify why there is no other less hazardous alternative<br>d) What is the process to limit the negative impacts of the application<br>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.<br>- Minor compliance -</td><td></td><td></td></tr>
<tr><td>7.2.6</td><td>(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.<br>- Critical (Major) compliance -</td><td>The pesticides operators have been given training regarding the usage safety and health issue and proper way for chemical application and attend monthly health surveillance done by the Medical Assistant. Pesticide operators are given training on the safe handling and application of the pesticides. Suitable personal protective equipment’s and application equipment provided to the operators based on the PPE issuance forms. Reviewed the training records as per criteria 3.7.2. Sampled the training conducted for pesticide handlers as below: -<br><u>Bukit Benut POM</u>
<table>
<tr><td>Training</td><td>Date</td></tr>
<tr><td>Chemical Handling Training</td><td>17/08/2022</td></tr>
</table>
<u>Lambak Estate</u>
<table>
<tr><td>Training</td><td>Date</td></tr>
<tr><td>Trunk Injection Training</td><td>03/05/2023</td></tr>
</table>
<u>Bukit Benut Estate</u>
<table>
<tr><td>Training</td><td>Date</td></tr>
<tr><td>Chemical Handling Training</td><td>10/05/2023</td></tr>
<tr><td>Inter pump Training</td><td>10/04/2023</td></tr>
</table></td><td>Complied</td></tr>
</table>

| | | | |
|---|---|---|---|
| | | Rat Baiting Application 27/10/2022 | |
| 7.2.7 | **(C)** Storage of all pesticides is in accordance with recognised best practices.<br>- Critical (Major) compliance - | Pesticides were found stored in the mill and all estate's Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. The stores were at all times locked and at the time of visit the storekeeper was seen to unlock the padlock to open entrance door for auditor to inspect the store. At the entrance door, signage requiring donning of PPE were visibly posted. The Chemical Store signage with required Hazard Symbols were available at the entrance. The facility ventilation fan was found working with adequate ventilation available, up-to-date chemical register, trade and generic names, and their Safety Data Sheet were available. | 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.<br>- Minor compliance - | The Waste management procedure for upstream Malaysia (SD/SDP/GSD/HSE/0522/01) dated May 2022 has been established.<br>a) Collection of SW is made by RXXXXXX MXXX Sdn Bhd a licensed vendor registered with DOE.<br>b) The clinical waste SW 404 is disposed to FXXXXX NXX Sdn Bhd<br>c) Empty containers were tripled rinsed, pierced and delivered to a registered recycler company M/s SX SXXXX TXXXXXX Enterprise approved by DOE/Jabatan Pertanian. Sampled as per below record:<br>- BBE- disposed at SX SXXXX TXXXXXX Enterprise as per bill no. 2106 dated 09/03/2023 with total 26 pcs of empty container and 15kg ally have been disposed.<br>Lambak Elaeis have disposed also at SX SXXXX TXXXXXX Enterprise. Verified as per bill of disposal no. 2329 dated 09/05/2023, the total disposal was 62 empty containers (130kg). | Complied |

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| 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.<br>- Critical (Major) compliance - | Verified availability of agreement for aerial spraying by Drone at Nursery Lambak Estate. Refer Agreement on The Drone Aerial Spraying At Lambak Estate dated 15/05/2023. The details as below:<br>Contractor: MXXXXXX AXXXXXX Sdn Bhd<br>Description of work: Drone Aerial P&D Spraying at Lambak Estate Nursery.<br>Date/Period; 15/05/2023 to 14/05/2024<br>Refer item 5.8 the contractor shall comply to all relevant Malaysia Laws esp. related to HSE and Drone application (If any).<br>HQ already communicated with operation unit on Decommission of Drone in All Operation Units until approval granted to the contractor as per Inter office Mail with reference number CEOUM/068/10/2022.<br>Interview with management representative, the drone spray will be commenced once MXXXXXX AXXXXXX Sdn Bhd obtained their permit from CAAM. Further verification made by call to Mr Firdaus, Asst. Head of Operation Meraque Sdn Bhd confirmed operation yet to conduct at Lambak estate. In additional he informed that the permit progress in the final stage (already get approval by JUPEM). Refer correspondence email dated 13/03/2023 by ikwan@meraque.com stated that permit application process was in progress.<br>Awareness training by estate has been conducted on 15/05/2023. Sighted evidence of attendance, training material and photo evidence.<br>Site visit and interview confirmed that drone operation was yet to operate, and P & D spray was conducted using manual pump. Refer Lambak Estate Pest & Disease Record (OP Nursery) Year 2023 record. | OFI |

| | | | |
|---|---|---|---|
| | | Verified availability of agreement for aerial spraying by Drone at Nursery Lambak Estate. Refer Agreement On The Drone Aerial Spraying At Lambak Estate dated 15/05/2023. Interview with management representative, the drone spray will be commenced once MXXXXXX AXXXXXXX Sdn Bhd obtained their permit from CAAM. Further verification made by call to Asst. Head Of Operation MXXXXXX Sdn Bhd confirmed operation yet to conduct at Lambak estate. In additional he informed that the permit progress in the final stage (already get approval by JUPEM). Refer correspondence email dated 13/03/2023 by ikwan@meraque.com stated that permit application process was in progress. OFI has been raised by the auditor as part of mechanism for auditor to verify during next audit. | |
| 7.2.10 | **(C)** Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.<br>- Critical (Major) compliance - | The CHRA of each operating units have recommended the necessity of annual medical surveillance for pesticide applicators exposed to pesticides that are classified as organophosphates. Medical Surveillance were conducted in the mill and estates based on the recommendation of the CHRA for workers exposed to hazardous chemicals. Results of annual medical surveillance were available in the estates for verification as follows.<br>Bukit Benut POM - Medical Surveillance Programme has been performed successfully for the year 2022 for the mill workers exposed to hazardous chemicals and fumes. A total of 18 workers have been examined on 12/04/2022 to 14/04/2022 at Poliklinik Intan. The results indicated that all workers were declared fit to work. Latest Medical surveillance was conducted on 08/06/2023 at NISA Safety Consultancy and report was in progress.<br>Lambak Elaeis Estates - The medical surveillance programme for the year 2022 has been performed on 12/07/2022 at Klinik Rengam for 19 workers identified to be exposed to hazardous chemicals and | Complied |

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| | | fertilisers, in the estate. The results indicated that all workers were fit to work.<br>Bukit Benut Estates - The medical surveillance programme for the year 2022 has been performed on 28/03/2023 at Klinik Rengam for 8 workers identified to be exposed to hazardous chemicals and fertilisers, in the estate. The results indicated that all workers were fit to work. | |
| 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.<br>- Critical (Major) compliance - | Sime Darby Plantation Berhad has established Gender Policy on Motherhood Responsibilities and Reproductive Rights on prohibition of all confirmed pregnant and breast-feeding woman to work with pesticides. The policy has been communicated to the workers through induction training for new workers, morning briefing, iCARE Safety and Health Townhall meeting, and displayed at various notice board within the estate.<br>The estates visited prohibited all confirmed pregnant and breast-feeding woman to work with pesticides as per internal memo signed by the Assistant Manager. The memo has been displayed on the notice board at few strategic places in the estate. | 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.<br>- Minor compliance - | Wastes management plan is developed based on the environmental aspects and impacts assessment. The mitigation measures were then derived from this exercise. The Waste Management Plans 2023 were established to mitigate and control the identified waste and source of pollution. Generally, the scheduled waste was disposed through licensed vendors, organic wastes were disposed through government landfill and recyclable wastes were sent to recycle contractors.<br>All waste and pollution are identified and documented in the Waste Management Plan and Pollution Prevention Plan Financial Year | Complied |

<table>
<tr><td></td><td></td><td>2023. The waste generated from the mill/estates operations as shown below:
<table>
<tr><td>Type of Waste</td><td>Item description</td></tr>
<tr><td rowspan="4">Scheduled waste</td><td>Used lubricants</td></tr>
<tr><td>Empty pesticide</td></tr>
<tr><td>Used batteries</td></tr>
<tr><td>Clinical waste</td></tr>
<tr><td>Domestic waste</td><td>Rubbish from the mill/estate complex and employees' quarters</td></tr>
<tr><td>Sewage</td><td>Sewage from housing/office complex</td></tr>
</table></td><td></td></tr>
<tr><td>7.3.2</td><td>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.<br>- Minor compliance -</td><td>Bukit Benut Domestic waste disposal arrangement by UER Resources Sdn Bhd as per agreement 1 April 2022 to Local Council of Simpang Renggam from Sime Darby Bukit Benut estate. As per record verification was on 20/06/2023 using lorry (VDB 9170). Previously was on 16/06/2023. The record was available at estate. This agreement valid until 31/12/2023.<br>Waste management procedure for upstream Malaysia (SD/SDP/GSD/HSE/0522/01) dated May 2022. Sample in Bukit Benut Estate scheduled waste disposal, latest disposal record was on 03/02/2023 as per consignment note 2023020313XI7RFG for SW 305 (Lubricant oil) with total 0.2 mt at RXXXXX MXXX Sdn Bhd.<br>In Lambak Elaeis estate, disposal scheduled waste SW 404 (Clinical waste) was available dated 27/04/2023 with total 1kg at Future NRG SDH. Consignment note can refer Serial No. FNRG/STV/197020. Another disposal sampling in Lambak estate was on SW 410 (Used filter). Latest disposal was on 03/02/2023 as per consignment note 2023020313E7KHBC with total 0.012 mt at RXXXXX MXXX Sdn Bhd.</td><td>Complied</td></tr>
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| | | For Bukit Benut POM, domestic waste was disposed by UER Resources Sdn Bhd as per agreement 1 April 2022 to Local Council of Simpang Renggam from Sime Darby Bukit Benut estate. This agreement was valid until 31/03/2024. Latest disposal record of domestic waste was on 23/06/2023 and previously was on 13/06/2023. | |
| 7.3.3 | The unit of certification does not use open fire for waste disposal.<br>- Minor compliance - | Not sighted any open burning as per visit to the estates field and housing compound in Bukit Benut POM and supply base confirmed that no open fire were been use for waste disposal. SDP has a policy of no open burning. As advocated, the estate practiced zero burning. In the replants visited during the audit in the Estate, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal. | Complied |
| **Criterion 7.4:** Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield. | | | |
| 7.4.1 | Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.<br>- Minor compliance - | Good agriculture practices which follows the group agriculture manual contains Standard Operating Procedures to ensure soil fertility is managed to a level that ensures optimal and sustained yield. All sample Estates operate in accordance with the Agriculture Manual and standard operating procedures. The practices are consistently monitored by estate operation management and the regional office. The recommendations for improvements are given to maintain sustainable practices. Leaf analysis and foliar sampling will be monitored on a yearly basis. Variable dosage recommendation was given by the agronomist for fertilizer input for all sample Estates. ARM Section 8 Rev: 02 Issue date: June 2021 covers the procedure for fertilizer application for both immature and mature. The procedure gives the guideline type of fertilizers to be used, timing to apply, dosage and placement. | Complied |

| | | | |
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| | | The sustaining of the soil fertility is guided by the organization SOPs content among others as stated in sections of the following documents:<br>a) EQMS chapter B8 - Leguminous Cover Crops<br>b) EQMS chapter B14 – Manuring<br>c) ARM Section 8 – Manuring | |
| 7.4.2 | Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health.<br>- Minor compliance - | Periodic foliar sampling analysis was last conducted in 2022 for the sampled estates to monitor the changes in nutrient status. The results of the analysis were used by the agronomist for their recommendation for fertilizers applications programmed. The soil analysis is done once in 5 years. This analysis was followed as per Sustainable Plantation Management System (SPMS) Appendix 11 Ver. 1, under SOP for taking Soil samples dated 01/08/2009. Analysis reports were made available for verification as per below:<br>Agronomist report was available dated 15/03/2021.<br>Soil analysis conducted by Chief Chemist II from Sime Darby Research Sdn Bhd dated 05/04/2019 as per Soil Analysis Test report no. S35/2019 in Bukit Benut estate.<br>Soil analysis conducted by Chief Chemist II from Sime Darby Research Sdn Bhd dated 25/03/2019 as per Soil Analysis Test report no. S43/2019 in Lambak Elaeis estate. | Complied |
| 7.4.3 | A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.<br>- Minor compliance - | EFB application is done as part of nutrient recycling strategy and recorded regularly. All EFB were sourced from Bukit Benut POM. The best practice of EFB application is described in the ARM. Records were available for verification. Based on the records, it was noted that the EFB application rate per hectare was around 28mt/ha.<br>EFB Record for Bukit Benut was in progress and verified as per below: - | Complied |

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>Field</td><td>MT</td><td>Month</td></tr>
<tr><td>14A</td><td>1198.58</td><td>June 2023</td></tr>
<tr><td>12A</td><td>949.62</td><td rowspan="2">May 2023</td></tr>
<tr><td>14A</td><td>184.32</td></tr>
<tr><td>11A</td><td>624.43</td><td>April 2023</td></tr>
<tr><td>11A</td><td>1061.93</td><td>March 2023</td></tr>
<tr><td>11A</td><td>1007.99</td><td>February 2023</td></tr>
</table>
</td><td></td></tr>
<tr><td>7.4.4</td><td>Records of fertiliser inputs are maintained.<br>- Minor compliance -</td><td>Records of fertiliser input were well maintained in various documents such as store issuance record, bin cards and month end account to name a few. Among the information available in the records was type of fertiliser, quantity and field number applied including date of application. Based on sampled fields, the quantity of fertilisers issued out (i.e. applied) from the store according to SAP software system was tally with the recommendations by agronomist, for all the sampled estates. Sample as per below:<br>Fertiliser requirement 2023 from agronomist (visit on 18/10/2022) Sime Darby Research Sdn Bhd was available. The implementation verified for NKC as per below in Bukit Benut Estate.
<table>
<tr><td>Field</td><td>Hectare</td><td>Actual date</td></tr>
<tr><td>00A</td><td>42.48</td><td>09/04/2023</td></tr>
<tr><td>02C</td><td>55.92</td><td>31/03/2023</td></tr>
<tr><td>06B</td><td>44.07</td><td>11/04/2023</td></tr>
</table>
</td><td>Complied</td></tr>
<tr><td colspan="4">Criterion 7.5: Practices minimise and control erosion and degradation of soils.</td></tr>
</table>

<table>
<tr><td>7.5.1</td><td>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.<br>- Critical (Major) compliance -</td><td>Maps identifying marginal and fragile soil, including steep terrain were available for verification. They were prepared by R&D-TTAS Precision Agriculture Unit dated 19/01/2022.
<table>
<tr><td>Estate</td><td>Soil type</td></tr>
<tr><td>Bukit Benut<br>Estate</td><td><u>Bukit Benut div</u>.<br>Rengam (71.30%), Bukit Lunchu (13.5015.11%), Jerangau (%)<br><u>Tambuku Div.</u><br>Jerangau (4.79%), Rengam (50.30%) and Bukit Lunchu(44.91%)</td></tr>
<tr><td>Lambak Elaeis Estate</td><td>Jerangau (0.36%), Rengam (67.94%) Beserah (2.94%), Lambak (1.17%), Local Alluvium (19.81%), Tebok (0.45%), Pelepah (0.18%), Masai (3.24%), unclassified (3.9%)</td></tr>
</table></td><td>Complied</td></tr>
<tr><td>7.5.2</td><td>No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.<br>- Minor compliance -</td><td>Addressed in the Sime Darby Plantation Group Sustainability and Quality Policy Statement signed by the Group Managing Director on 2/12/2019 and Responsible Agriculture Charter under section 3.1 Protect and conserve biodiversity and ecosystems stated as follows: “3.1.2 - Management of erosion by protection of steep slopes and river reserves within our operations and promote restoration programs”. Stated in the Environment Plan FY 2023, Do not fill area more than 25 degree and Marking / signage to be established at slope area >25 degree.</td><td>Complied</td></tr>
</table>

Record verification as per below:

| Estate | Degree | Hectarage |
|---|---|---|
| Bukit Benut | 0°-2° | 36.62% |
| | 2°-6° | 20.26% |
| | 6°-12° | 24.14% |
| | 12°-20° | 18.98% |
| | <25° | 0% |
| Lambak Elaeis | 0°-2° | 15.56% |
| | 2°-6° | 52.78% |
| | 6°-12° | 25.80% |
| | 12°-20° | 4.72% |
| | <25° | 0.41% |

It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in the interlines. Cover crops were planted in the replants and in certain mature areas. The cover crop *Mucuna Bracteata* had been planted along crucial slopes by management. Large areas with *Neprolepis Biserrata* in the inter rows were sighted during the visit.

| | | | |
|---|---|---|---|
| 7.5.3 | There is no new planting of oil palm on steep terrain.<br>- Minor compliance - | Based on field visit at Bukit Benut Estate, it was verified that there was no new planting of oil palm sighted on steep terrain. | 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.<br>- Critical (Major) compliance - | No new plantings in Bukit Benut Estate. Soil series and topography maps were available for the estate. No marginal or fragile soil categorized in the estate as per soil map issued by R&D Precision Agriculture Unit. | Complied |
| 7.6.2 | Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.<br>- Minor compliance - | No new plantings in Estate. Addressed in the Sime Darby Plantation Group Sustainability and Quality Policy Statement signed by the Group Managing Director on 02/12/2019 and Responsible Agriculture Charter under section 3.2: Protect and enhance forest:<br>– "We will seek to protect and enhance forest and wildlife, and minimise carbon emission from land use change through:<br>– vii. No new development of peat areas, regardless of depth or location. We will seek to rehabilitate existing plantings on peats where possible. | Complied |
| 7.6.3 | Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.<br>- Minor compliance - | No new plantings in Bukit Benut Estate. As per slope map prepared by R&D-TTAS Precision Agriculture Unit dated November 2018, topography information Bukit Benut Estate was available as verified under indicator 7.5.2. | Complied |
| **Criterion 7.7:** No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly. | | | |
| 7.7.1 | **(C)** There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.<br>- Critical (Major) compliance - | There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 22. The entire estates of SOU 22 had no new planting program during the audit period and forthcoming as recorded. This was verified as per soil analysis report and as per indicator 7.5.1. | Complied |

| | | | |
|---|---|---|---|
| 7.7.2 | Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.<br>**PROCEDURAL NOTE:**<br>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).<br>- Minor compliance - | Peat Inventory have been sent by Sime Darby Plantation HQ dated 14/11/2019 to RSPO Secretariat. However, no peat soil in sampling estate as per verification on soil sampling by R&D-TTAS Precision Agriculture Unit dated 19/01/2022. | Complied |
| 7.7.3 | **(C)** Subsidence of peat is monitored, documented and minimised.<br>- Critical (Major) compliance - | There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 22. The entire estates of SOU 22 had no new planting program during the audit period and forthcoming as recorded. | Complied |
| 7.7.4 | **(C)** A documented water and ground cover management programme is in place.<br>- Critical (Major) compliance - | There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 22. The entire estates of SOU 22 had no new planting program during the audit period and forthcoming as recorded. | Complied |
| 7.7.5 | **(C)** For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.<br>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.<br>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.<br>- Critical (Major) compliance - | There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 22. The entire estates of SOU 22 had no new planting program during the audit period and forthcoming as recorded. | Complied |

| | | | |
|---|---|---|---|
| 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.<br>- Critical (Major) compliance - | There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 22. The entire estates of SOU 22 had no new planting program during the audit period and forthcoming as recorded. | Complied |
| 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.<br>- Critical (Major) compliance - | There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 22. The entire estates of SOU 22 had no new planting program during the audit period and forthcoming as recorded. | Complied |
| **Criterion 7.8:** Practices maintain the quality and availability of surface and groundwater. | | | |
| 7.8.1 | A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:<br>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.<br>b) Workers have adequate access to clean water.<br>- Minor compliance - | Both the Mill and Estate had established its Water Management Plan for year 2023 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as:<br>- Evaluation of water consumption and water sources.<br>- Monitoring of negative impact to the environment.<br>- Steps to optimize water consumption through water saving methods.<br>- Control of fertility and soil moisture.<br>- Monitoring of water management.<br>Based on site visit at the workers quarters, clean water was adequately provided. The water for domestic used was provided by SAJ (Syarikat Air Johor). From the verification water management plan, the management will monitor. Result usage of water for operation record as per below: | Complied |

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>Operating unit</td><td>Year</td><td>m³ water usage</td><td>FFB process</td><td>Ratio</td></tr>
<tr><td rowspan="3">Bukit Benut POM</td><td>2021</td><td>114,507.05</td><td>101,507.05</td><td>1.12</td></tr>
<tr><td>2022</td><td>78,567.67</td><td>62,061.09</td><td>1.17</td></tr>
<tr><td>2023 (To date)</td><td>33,666.94</td><td>27,453.11</td><td>1.22</td></tr>
</table>
The increasing usage of water due to CMF project from R&D. CMF (Ceramic Membrane Filtration) for reduce BOD into 20. This project still under trial since 2022.
</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.<br>- Critical (Major) compliance -</td><td>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). Water sampling was conducted by quarterly basis base on SPMS Appendix 7 dated 01/06/2016. Water sampling conducted by water and wastewater lab, Sime Darby Research Sdn Bhd dated 09/05/2023 and previously conducted on 18/02/2023. Water sampling result for Sg. Melantai was available as refer to Test report no; IE1567/2023 showed that result was compiled as per SPMS requirement.<br>Monitoring of discharge water quality conducted as per DOE requirement under the compliance schedule. Sample sighted in Bukit Benut POM as per report IE794/2023 dated 16/05/2023. Result showed complied for Sg Mengkibol. Previously conducted was on 06/04/2023 as per report IE586/2023. All report was conducted by Sime Darby Plantation Research Sdn Bhd (LS Laboratories).</td><td>Complied</td></tr>
</table>

<table>
<tr><td>7.8.3</td><td>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.<br>- Minor compliance -</td><td>As per OER record for first quarter (01/01/2023 until 31/03/2023) the BOD was available and reported 3 monthly basis to DOE. Latest approval BOD from DOE was 2500 mg/l as per Jadual Pematuhan (License: 04747) JAS.JHQ.600-3/1/40(SK03). The result as per below:
<table>
<tr><td>Parameter</td><td>09/01/2023</td><td>09/02/2023</td><td>09/03/2023</td></tr>
<tr><td>Total POME discharge</td><td>322.2</td><td>218.15</td><td>249.9</td></tr>
<tr><td>pH value</td><td>7.55</td><td>8.36</td><td>8.08</td></tr>
<tr><td>BOD</td><td>1620</td><td>110</td><td>73</td></tr>
</table></td><td>Complied</td></tr>
<tr><td>7.8.4</td><td>Mill water use per tonne of FFB is monitored and recorded.<br>- Minor compliance -</td><td>The mill continues to monitor its water use per tonne FFB processed which data obtained from flowmeters i.e. at mill process, boiler operation. Based on the records, the mill has consumed:
<table>
<tr><td>Operating unit</td><td>Year</td><td>m³ water usage</td><td>FFB process</td><td>Ratio</td></tr>
<tr><td rowspan="3">Bukit Benut POM</td><td>2021</td><td>114,507.05</td><td>101,507.05</td><td>1.12</td></tr>
<tr><td>2022</td><td>78,567.67</td><td>62,061.09</td><td>1.17</td></tr>
<tr><td>2023 (To date)</td><td>33,666.94</td><td>27,453.11</td><td>1.22</td></tr>
</table>
The increasing usage of water due to CMF project from R&D. CMF (Ceramic Membrane Filtration) for reduce BOD into 20. This project still under trial since 2022.</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.</td><td>At the mill, the utilisation of fibre and shell as biofuel for boiler operation is consistently implemented to generate electricity through turbines. This helps to reduce the dependency to fossil fuel.</td><td>Complied</td></tr>
</table>

| | | | |
|---|---|---|---|
| | - Minor compliance - | The use of Diesel was monitored on a monthly basis in the mill and estates and records were as follows.<br><br>Estate/Operating Unit: Fossil fuel usage/FFB production<br>Bukit Benut: 0.83<br>Lambak Elaeis: 0.71<br>Bukit Benut POM: 0.53 | |
| **Criterion 7.10:** Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions. | | | |
| 7.10.1 | **(C)** GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.<br>- Critical (Major) compliance - | Both the mill and the estates had identified emission of greenhouse gas (GHG) from their operations such as emission from their farm tractor and gen set operation. The management from both estate and mill had planned to reduce emission by daily inspection and monitoring for their farm tractor and gen set to prevent any leakage and problem that could adversely impact the environment.<br>Fuel Consumption, POME and reported in the Palm GHG Summary Report. | Complied |
| 7.10.2 | **(C)** Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).<br>- Critical (Major) compliance - | The CU has calculated the GHG using RSPO Palm GHG calculator and the calculation option used is Option 1. The CU records NIL new development within the certified area. There is no new planting in There is no peat soil or soil categorized as marginal or fragile soil in all the estates visited nor there is no new planting within. | Complied |
| 7.10.3 | **(C)** Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.<br>- Critical (Major) compliance - | Identification of significant pollutants and greenhouse gas (GHG) emissions has been done e.g. POME, diesel/fuel and fertilizer. Their usage has been recorded and documented at each of the operating units. Identification of significant pollutants and greenhouse gas | Complied |

| | | | |
|---|---|---|---|
| | | (GHG) emissions has been done e.g. Land conversion, Emissions from Fertilizer, Emissions from peat, Fuel Consumption, and crop sequestration. Their usage has been recorded and documented at each of the operating units.<br>As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling minimum once a year. Below are the verified reports (Air Emission Monitoring Report):<br>1st half 2023<br>• Report no.: PAC-AE-30605<br>• Report date: 09/06/2023<br>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.<br>Sighted Ambient Air Quality Report dated 08-09/06/2023 conducted by PAC Testing & Consulting Sdn Bhd with report reference PAC-AA-230604.<br>Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result within parameter as per Jadual Pematuhan.<br>Environmental audit by 3rd party has been conducted by Assessor Daya Eco Techno Sdn Bhd dated 30/06/2023.<br>Latest DOE visit was sighted on 27/02/2023. | |
| **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.<br>- Critical (Major) compliance - | Visit to the replanting areas in Bukit Benut Estates and Lambak estate within Bukit Benut Pom supply base confirmed that the land for replanting is not prepared by burning. Interview with the | Complied |

| | | | |
|---|---|---|---|
| | | workers and management indicated that they do not prepare land for replating by burning. | |
| 7.11.2 | The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.<br>- Minor compliance - | Hotspot monitoring managed by HQ (Fire Hotspot Monitoring Team) – if any fire is detected, inform estate.<br>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.<br>- Minor compliance - | Bukit Benut Estate and Lambak estate conducted meeting with adjacent stakeholder on 22/03/2023. Attended by 30 by stakeholder included Sim Kam Huat, PDRM, smallholder Tan Ying Hee and others. | 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. | | | |
| 7.12.1 | **(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.<br>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.<br>- Critical (Major) compliance - | 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. | Complied |
| 7.12.2 | **(C)** HCVs, HCS forests and other conservation areas are identified as follows: | The High Conservation Value (HCV) Re-assessment for Bukit Benut and Ulu Remis was conducted by Group Sustainability Department (GSD), Sime Darby Plantation Bhd. (formerly Sime Darby Plantation | Complied |

<table>
<tr>
<td></td>
<td>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.<br>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.<br>PROCEDURAL NOTE:<br>Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).<br>- Critical (Major) compliance -</td>
<td>Sdn. Bhd.) in December 2015 and available for verification. In Bukit Benut the HCV identified as per below:
<table>
<tr><td>Operating unit</td><td>HCV area</td><td>Ha</td><td>HCV type</td></tr>
<tr><td>Lambak Elaeis</td><td>Pond, Natural Pond, Water catchment</td><td>2.65</td><td>HCV 4</td></tr>
<tr><td>Bukit Benut</td><td>River Reserve (Sungai Melantai), pond, water catchment</td><td>24.18</td><td>HCV 4</td></tr>
<tr><td colspan="2">Total</td><td>26.83</td><td></td></tr>
</table>
As per site verification with land statement and interview with stakeholder no new planting was available in sample estate.</td>
<td></td>
</tr>
<tr>
<td>7.12.3</td>
<td>Indicator is not applicable in Malaysia context</td>
<td>Not Applicable</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>7.12.4</td>
<td>(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).<br>- Critical (Major) compliance -</td>
<td>No new planting after 15 November 2018 within SOU 22. Base on the HCV identified in the report, the estate has established management plan for the year 2023. Review on HCV Management Plan Bukit Benut Estate has been done on 03/01/2023. Reviewed the implementation of the management plan as follows:
<table>
<tr><td>Objective</td><td>Action Plan</td></tr>
<tr><td>To ensure the signage is maintain at site and retrievable on map</td><td>Marking of slope (Erosion prone area on the map and in the field</td></tr>
<tr><td>To update the monitoring record of HCV area by AP</td><td>Monitoring by photo (with date) of supervision / monitoring HCV area.</td></tr>
<tr><td>To promote awareness on HCV</td><td>Briefing to the workers regarding HCV by SSSO</td></tr>
</table></td>
<td>Complied</td>
</tr>
</table>

| | | | |
|---|---|---|---|
| | | To ensure no spraying, burning and agrochemical activities near HCV area<br>Muster briefing to include HCV related (policy 7) Legal compliance.<br>Monitoring for wildlife (Animal sighting) was done. Refer records dated 27/06/2023.<br>Awareness training on HCV and buffer zone was conduct on 15/04/2023 | |
| 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.<br>- 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.<br>- Minor compliance - | 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 |
| 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.<br>- 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 Lambak estate – monitoring conducted weekly basis sample dated 27/06/2023 previously was on 20/06/2023. | 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.<br>- 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 22 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 **2022** for **Bukit Benut POM** and supply base was calculated using the PalmGHG Calculator version 4. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

i. Estates area planted data
ii. Fuel consumed
iii. Mill 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 **2022** for **Bukit Benut POM** and supply base are as following:

| Emission per product | $tCO_2e$/tProduct |
|---|---|
| CPO | 1.90 |
| PKO | 0.00 |

| Extraction | % |
|---|---|
| OER | 19.54 |
| KER | 4.89 |

| Production | t/yr |
|---|---|
| FFB Process | 62,048.89 |
| CPO Produced | 12,123.74 |
| PKO Produced | 0.00 |

| Land Use | Ha |
|---|---|
| OP Planted Area | 15,208.56 |
| OP Planted on peat | 6.89 |
| Conservation (forested) | 0.00 |
| Conservation (non-forested) | 0.00 |
| **Total** | **15,215.45** |

### 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 | 54,918.95 | 0.94 | 2,733.06 | 0.73 | 0.00 | 0.00 | 57,652.01 | 1.67 |
| $CO_2$ Emission from fertilizer | 7,077.50 | 0.12 | 291.99 | 0.08 | 0.00 | 0.00 | 7,369.50 | 0.20 |
| $NO_2$ Emission | 0.00 | 0.00 | 146.72 | 0.04 | 0.00 | 0.00 | 3,593.90 | 0.04 |
| Fuel Consumption | 17.00 | 0.00 | 1.17 | 0.00 | 0.00 | 0.00 | 18.17 | 0.00 |
| Peat Oxidation | 0.00 | 0.00 | 3.22 | 0.00 | 0.00 | 0.00 | 3.22 | 0.00 |
| **Sink** | | | | | | | | |
| Crop Sequestration | -4,9447.38 | -0.85 | -2,495.34 | -0.67 | 0.00 | 0.00 | -51,942.72 | -1.52 |
| Conservation Sequestration | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | **16,013.25** | **0.27** | **681.26** | **0.18** | 0.00 | 0.00 | **16,694.51** | **0.45** |

**Note: Includes both estates and smallholders*

**Summary of Mill Emission and Credit**

| | $tCO_2e$ | $tCO_2e/tFFB$ |
|---|---|---|
| **Emission** | | |
| POME | 12,162.63 | 0.20 |
| Fuel Consumption | 1.44 | 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** | **12,164.08** | **0.20** |

**Summary of Kernel Crusher Emission and Credit (if applicable)**

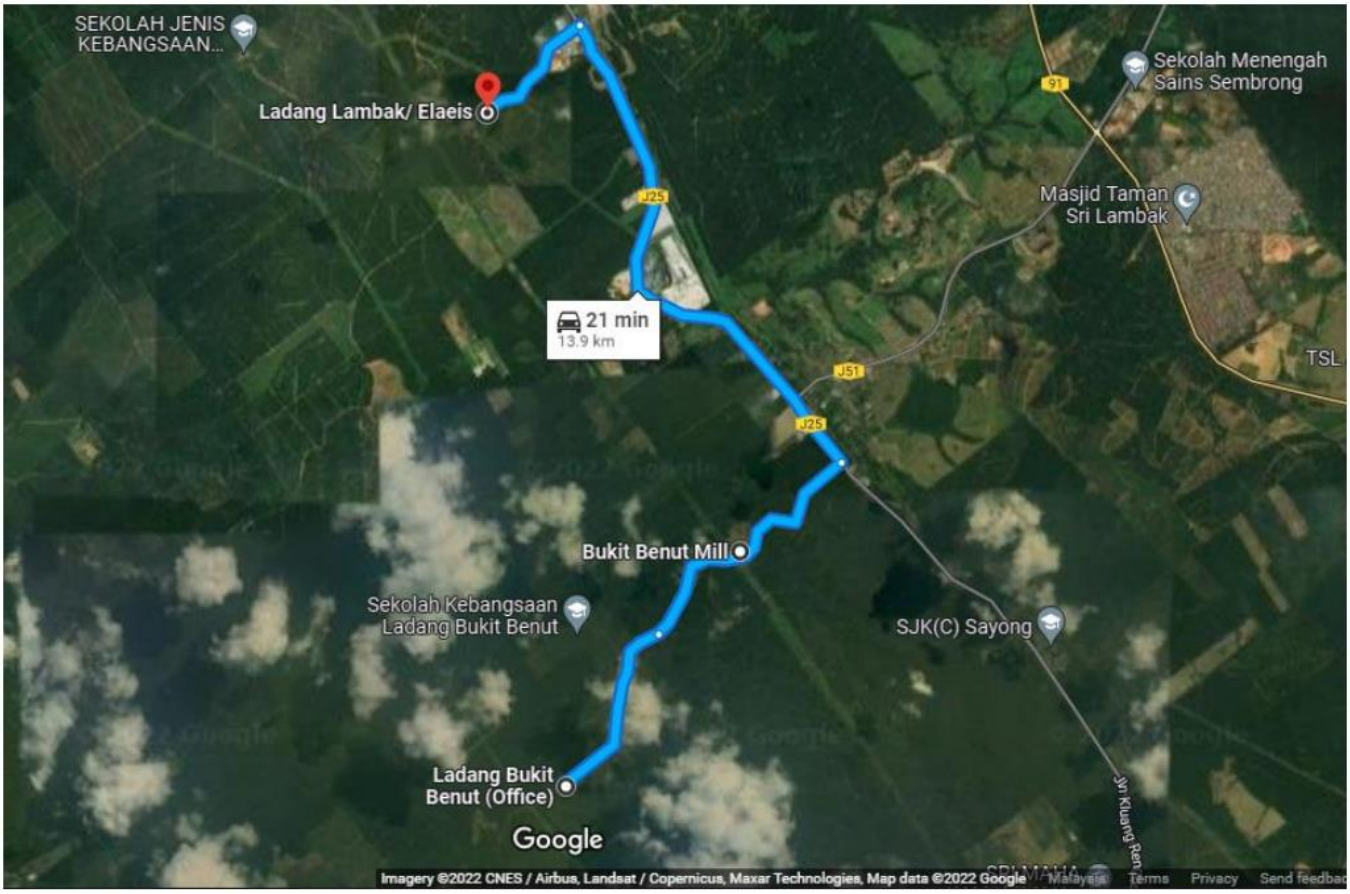
| **Emissions** | $tCO_2e$ |
|---|---|
| PK from own mill | 0 |
| PK from other source | 0 |
| Fuel Consumptions | 0 |
| **Total Crusher emissions** | **0** |

*This mill has no kernel crusher operation.

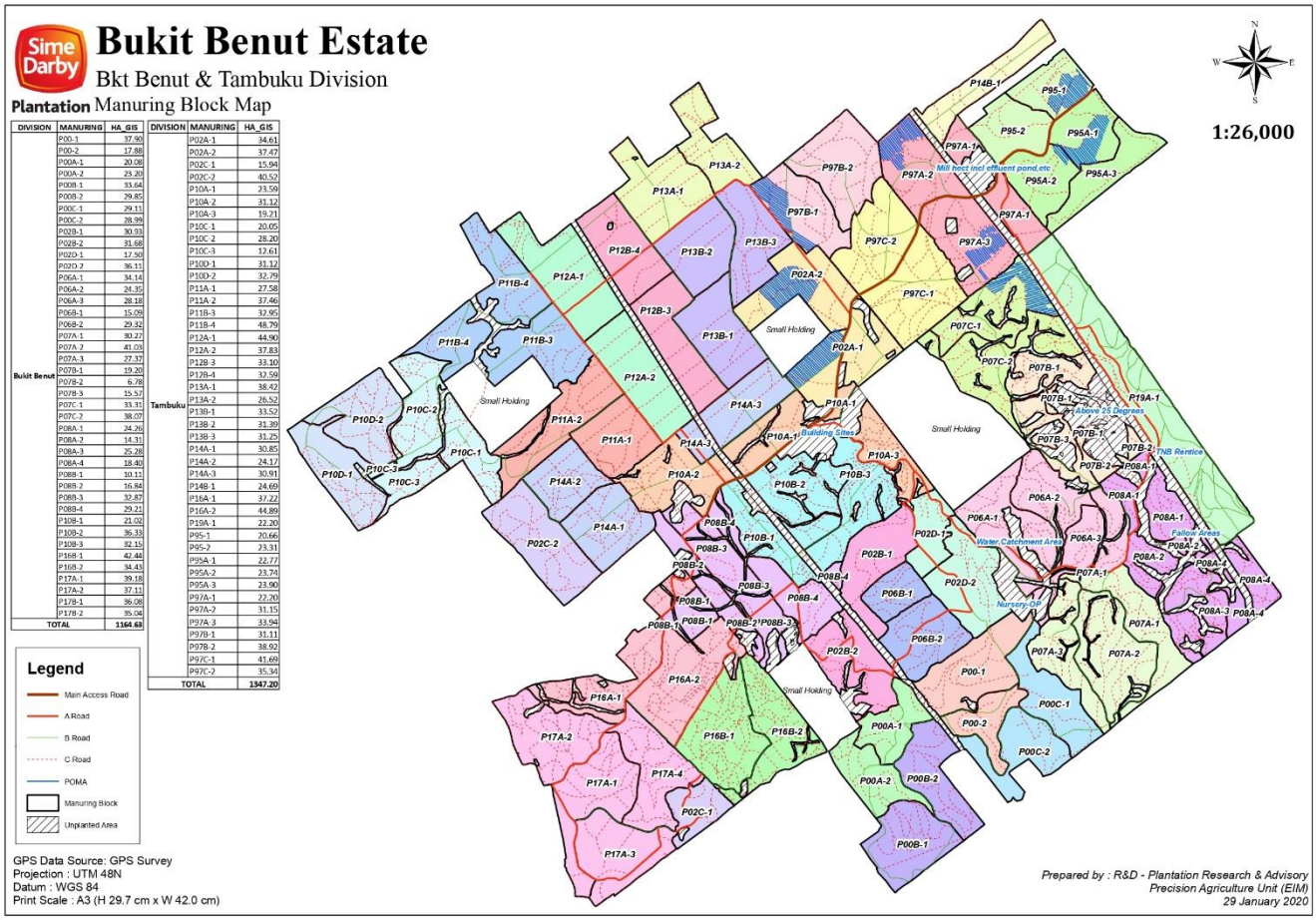
| **Palm Oil Mill Effluent (POME) Treatment:** | |
|---|---|
| Divert to Compost (%) | 0 |
| Divert to anaerobic diversion (%) | 100 |

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

## Appendix C: Location Map of Certification Unit and Supply bases

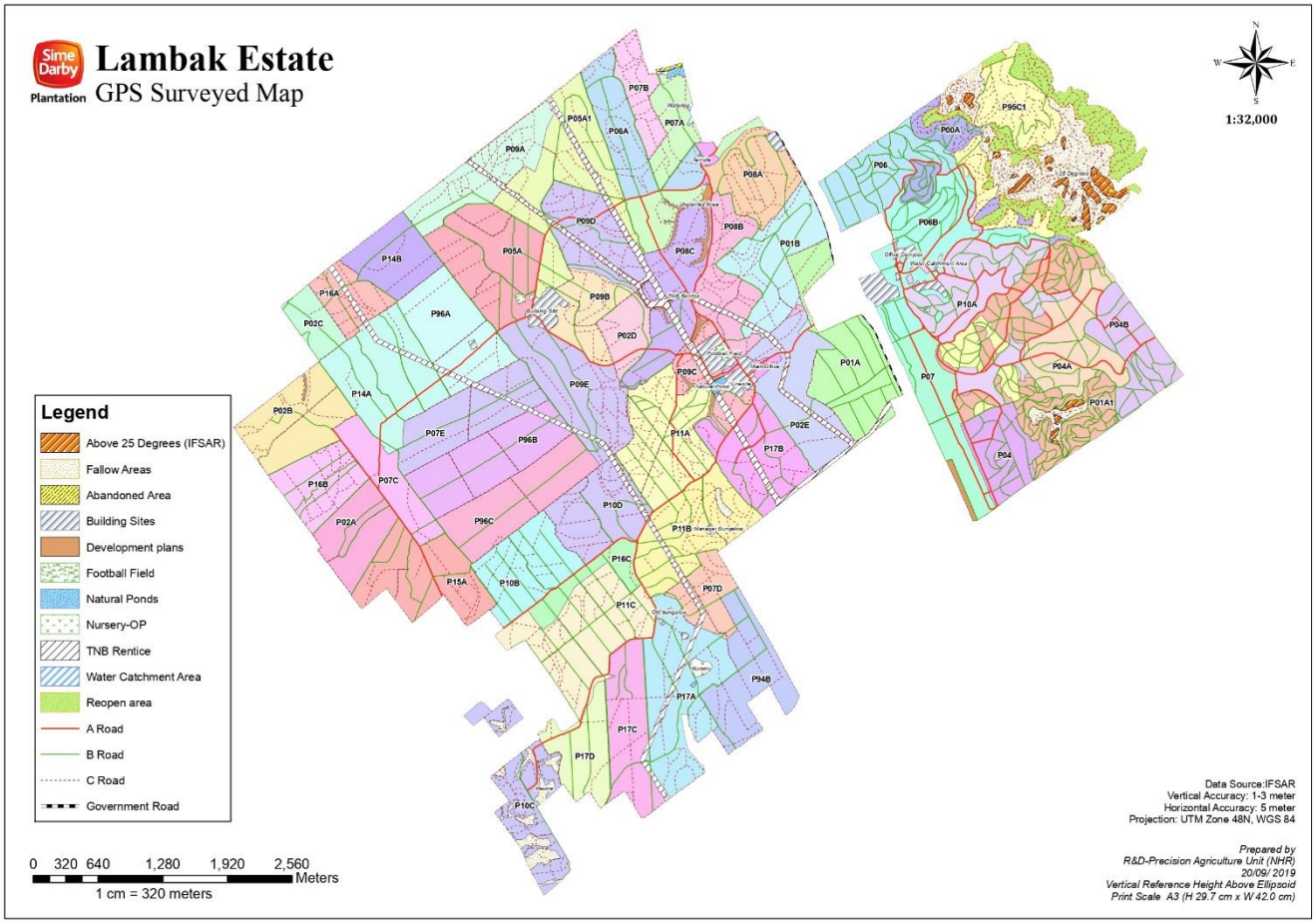


## Appendix D: Estate Field Map




| DIVISION | MANURING | HA_GIS |
|---|---|---|
| Bukit Benut | P00-1 | 37.90 |
| | P00-2 | 17.88 |
| | P00A-1 | 20.08 |
| | P00A-2 | 23.20 |
| | P00B-1 | 33.64 |
| | P00B-2 | 29.85 |
| | P00C-1 | 29.11 |
| | P00C-2 | 28.99 |
| | P02B-1 | 30.93 |
| | P02B-2 | 31.68 |
| | P02D-1 | 17.50 |
| | P02D-2 | 36.11 |
| | P06A-1 | 34.14 |
| | P06A-2 | 24.35 |
| | P06A-3 | 28.18 |
| | P06B-1 | 15.09 |
| | P06B-2 | 29.32 |
| | P07A-1 | 80.27 |
| | P07A-2 | 41.03 |
| | P07A-3 | 27.37 |
| | P07B-1 | 19.20 |
| | P07B-2 | 6.78 |
| | P07B-3 | 15.57 |
| | P07C-1 | 33.31 |
| | P07C-2 | 38.07 |
| | P08A-1 | 24.26 |
| | P08A-2 | 14.31 |
| | P08A-3 | 25.28 |
| | P08A-4 | 18.40 |
| | P08B-1 | 10.13 |
| | P08B-2 | 16.84 |
| | P08B-3 | 32.87 |
| | P08B-4 | 29.21 |
| | P10B-1 | 21.02 |
| | P10B-2 | 36.33 |
| | P10B-3 | 32.15 |
| | P16B-1 | 42.44 |
| | P16B-2 | 34.43 |
| | P17A-1 | 39.18 |
| | P17A-2 | 37.11 |
| | P17B-1 | 36.08 |
| | P17B-2 | 35.04 |
| TOTAL | | 1164.63 |

| DIVISION | MANURING | HA_GIS |
|---|---|---|
| Tambuku | P02A-1 | 34.61 |
| | P02A-2 | 37.47 |
| | P02C-1 | 15.94 |
| | P02C-2 | 40.52 |
| | P10A-1 | 23.59 |
| | P10A-2 | 31.12 |
| | P10A-3 | 19.21 |
| | P10C-1 | 20.05 |
| | P10C-2 | 28.20 |
| | P10C-3 | 12.61 |
| | P10D-1 | 31.12 |
| | P10D-2 | 32.79 |
| | P11A-1 | 27.58 |
| | P11A-2 | 37.46 |
| | P11B-3 | 32.95 |
| | P11B-4 | 48.79 |
| | P12A-1 | 44.90 |
| | P12A-2 | 37.83 |
| | P12B-3 | 33.10 |
| | P12B-4 | 32.59 |
| | P13A-1 | 38.42 |
| | P13A-2 | 26.52 |
| | P13B-1 | 33.52 |
| | P13B-2 | 31.39 |
| | P13B-3 | 31.25 |
| | P14A-1 | 30.85 |
| | P14A-2 | 24.17 |
| | P14A-3 | 30.91 |
| | P14B-1 | 24.69 |
| | P16A-1 | 37.22 |
| | P16A-2 | 44.89 |
| | P19A-1 | 22.20 |
| | P95-1 | 20.66 |
| | P95-2 | 23.31 |
| | P95A-1 | 22.77 |
| | P95A-2 | 23.74 |
| | P95A-3 | 23.90 |
| | P97A-1 | 22.20 |
| | P97A-2 | 31.15 |
| | P97A-3 | 33.94 |
| | P97B-1 | 31.11 |
| | P97B-2 | 38.92 |
| | P97C-1 | 41.69 |
| | P97C-2 | 35.34 |
| TOTAL | | 1347.20 |


Sime Darby Plantation
Lambak Estate
GPS Surveyed Map
1:32,000
Legend
Above 25 Degrees (IFSAR)
Fallow Areas
Abandoned Area
Building Sites
Development plans
Football Field
Natural Ponds
Nursery-OP
TNB Rentice
Water Catchment Area
Reopen area
A Road
B Road
C Road
Government Road
0 320 640 1,280 1,920 2,560 Meters
1 cm = 320 meters
Data Source:IFSAR
Vertical Accuracy: 1-3 meter
Horizontal Accuracy: 5 meter
Projection: UTM Zone 48N, WGS 84
Prepared by
R&D-Precision Agriculture Unit (NHR)
20/09/ 2019
Vertical Reference Height Above Ellipsoid
Print Scale A3 (H 29.7 cm x W 42.0 cm)

## Appendix E: List of Smallholder Registered and/or sampled

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

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

## Appendix F: List of Abbreviations

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