

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☒ **Initial Assessment**

☐ **Annual Surveillance Assessment** (Choose an item.)

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

☐ **Extension of Scope**

Client Company Name / Parent Company: SD GUTHRIE BERHAD
Client Company / Parent Company Address: Level 11, Main Block, SD Guthrie Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia
Certification Unit: New Britain Palm Oil Limited - Kumbango Palm Oil Mill
Location of Certification Unit: Kumbango Plantation, Mosa, New Britain Province, Papua New Guinea
Date of Final Report: 23/11/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	SD Guthrie Berhad		
RSPO Membership Number	1-0008-04-000-00	Membership Approval Date	07/09/2004
Address	Level 11, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	New Britain Palm Oil Limited - Kumbango POM		
Location / Address	Kumbango Plantation, Mosa, New Britain Province, Papua New Guinea		
Website	www.sdguthrie.com		
Management Representative	Benjamin Osa	E-mail	benjamin.osa@sdguthrie.com
Telephone	+675 71439078	Facsimile	-

2. Certification Information			
Certificate Number	RSPO 813442	Certificate Start Date	23/11/2024
Date of First Certification	23/11/2024	Certificate Expiry Date	22/11/2029
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<p>The objective of the assessment was</p> <ul style="list-style-type: none"> • Conduct an initial assessment of the existing certification (used to be multiple mills). • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> PNG & Solomon Islands National Interpretation 2019 of the RSPO P&C 2018		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	60mt/hr
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
C543037	MS1480:2019	DNV	17/10/2025
C543019	MS1480:2019	DNV	30/10/2025
C543026	MS1480:2019	DNV	01/11/2025
C503033	MS1480:2019	DNV	01/11/2025
C543041	MS1480:2019	DNV	01/11/2025
C543029	MS1480:2019	DNV	30/10/2025
C543009	MS1480:2019	DNV	18/10/2025

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Kumbango Palm Oil Mill	Kumbango Plantation, Mosa, West New Britain, Papua New Guinea	5° 35' 31.00"S	150° 12' 43.00"E
Bebere Estate	Mosa, West New Britain, Papua New Guinea	5° 36' 50.69"S	150° 15' 03.60"E
Kumbango Estate	Mosa, West New Britain, Papua New Guinea	5° 36' 19.08"S	150° 11' 49.02"E
Togula Estate	Mosa, West New Britain, Papua New Guinea	5° 40' 02.53"S	150° 11' 11.00"E
Dami / Waisisi Estate	Hoskins, West New Britain, Papua New Guinea	5° 30' 51.05"S	150° 27' 07.41"E
Malalimi Estate	Rigula, West New Britain, Papua New Guinea	5° 39' 26.64"S	150° 26' 29.39"E
Rigula Estate	Malilimi, West New Britain, Papua New Guinea	5°36'21.42"S	150°28'36.73"E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No			<input type="checkbox"/> Yes	
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted

Bebere Estate	1,869.17	-	345.71	2,214.88	84.39%
Kumbango Estate	2,243.10	-	367.70	2,610.80	85.92%
Togula Estate	1,364.30	-	144.90	1,509.20	90.40%
Dami / Waisisi Estate	921.52	-	582.70	1,504.22	61.26%
Malalimi Estate	2,515.60	63.00	1,247.00	3,825.60	65.76%
Rigula Estate	2,519.60	952.00	248.40	3,720.00	67.73%
Total	11,433.29	1,015.00	2,936.41	15,384.70	74.32%

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Bebere Estate	-	1056.0	813.17	-	1,869.17	-
Kumbango Estate	650.4	804.80	787.90	-	1,592.70	650.40
Togula Estate	158.4	-	1205.90	-	1, 205.9	158.40
Dami / Waisisi Estate	225.29	184.99	511.24	-	696.23	225.29
Malalimi Estate	-	886.10	1,629.50	-	2515.60	-
Rigula Estate	-	-	2,519.60	-	2519.60	-
Total (ha)	1,034.09	2,931.89	7,467.31	0.00	10,399.20	1,034.09

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Sep'23 – Aug'24)	Actual (Aug 23-July 24)		Forecast (Nov 24 – Oct 25)
		Current license period (Sept 2023 – July 2024)	Current license period (Sept 2023 – July 2024)	
Bebere Estate	52,220.17	3,109.28	26,321.87	46,288.20
Kumbango Estate	34,907.91	2,578.78	24,130.40	33,451.72
Togula Estate	26,536.78	1,601.14	13,881.29	21,352.36
Dami / Waisisi Estate	17,499.50	1,290.84	9,148.00	11,850.14
Malalimi Estate	66,354.61	3933.92	28,468.65	64,309.43
Rigula Estate	56,747.01	3543.06	24,514.31	73,688.52
Total	254,265.98	142,521.54		250,940.37

Note

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Sept 23 – Aug 24)	Actual (Aug 23-July 24)		Forecast (Nov 24 – Oct 25)
		Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
Numundo Estate		24.08	83.75	
Haella Estate		0.00	30.01	
Garu Estate		0.00	3.34	
Navarai Estate		29.06	13.54	
Daliavu Estate		0.00	106.56	
Sapuri Estate		0.00	57.67	
Tamare Estate		102.70	609.47	
Valupai/Natupi Estate		0.00	14.20	
Lolokoru Mini Estate		67.50	131.30	
Ove Estate		81.78	603.34	
Kautu Estate		0.00	1,889.36	
Karausu Estate		0.00	1,619.54	
Bilomi Estate		0.00	2,219.86	
Moroea Estate		0.00	110.76	
Smallholder		5,133.12	94,230.05	
Total		107,160.99		
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Sept 23 – Aug 24)	Actual (Aug 23-July 24)		Forecast (Nov 24 – Oct 25)
		Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A		N/A
Note:				

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	Aug 2023	21,495.26	0	21,495.26
2	Sept 2023	23,379.09	0	23,379.09
3	Oct 2023	23,765.18	0	23,765.18
4	Nov 2023	22,452.50	0	22,452.50
5	Dec 2023	21,578.54	0	21,578.54
6	Jan 2024	23,446.64	0	23,446.64
7	Feb 2024	22,084.21	0	22,084.21
8	Mar 2024	21,050.40	0	21,050.40
9	Apr 2024	19,671.90	0	19,671.90
10	May 2024	21,522.10	0	21,522.10
11	June 2024	12,531.40	0	12,531.40
12	July 2024	16,705.31	0	16,705.31
TOTAL		249,682.53	0	249,682.53
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Sept 23 – Aug 24)	Actual (Aug 23-July 24)		Forecast (Nov 24 – Oct 25)
	Previous license period (Aug 2023)	Current license period (Sept 2023 – July 2024)	
FFB	FFB		FFB
254,265.98 mt	21,495.26 mt	228,187.27 mt	250,940.37 mt
	TOTAL	249,682.53 mt	
CPO (OER: 21.64 %)	CPO (OER: 20.15 %)		CPO (OER:18.64%)
55,034.00 mt	4,260.44 mt	46,084.73 mt	46,784.01 mt
	TOTAL	50,345.17 mt	
PK (KER: 6.36 %)	PK (KER: 6.12 %)		PK (KER: 5.24%)
16,165.00 mt	1,480.41 mt	13,815.26 mt	13,156.52 mt
	TOTAL	15,295.67 mt	

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

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No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Aug 2023	4,260.44	1,480.41
2	Sept 2023	4,619.61	1,400.39
3	Oct 2023	4,718.07	1,408.99
4	Nov 2023	4,604.14	1,308.26
5	Dec 2023	4,580.07	1,349.14
6	Jan 2024	4,796.22	1,348.10
7	Feb 2024	4,289.51	1,236.60
8	Mar 2024	4,514.89	1,258.25
9	Apr 2024	3,837.55	1,107.01
10	May 2024	4,243.51	1,472.74
11	June 2024	2,613.95	887.14
12	July 2024	3,267.21	1,038.64
TOTAL		50,345.17	15,295.67

11. Summary of Actual Volume sold**Current License period (Sept 2023 – July 2024)**

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	42,037.16	NA	NA	0	42,037.16
PK (MT)	14,002.91	NA	NA	0	14,002.91
Credits	0	NA	NA	0	0

Previous License period (Aug 2023)

CPO (MT)	0	NA	NA	0	0
PK (MT)	0	NA	NA	0	0
Credits	0	NA	NA	0	0

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	Non-disclosure 1	Various Numbers consolidated	22,709.2	0.00
2	Non-disclosure 2	Various Numbers consolidated	2,446.81	0.00

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3	Non-disclosure 3	Various Numbers consolidated	12,984.12	0.00
4	Non-disclosure 4	Various Numbers consolidated	3,897.03	0.00
5	Non-disclosure 5	Various Numbers consolidated	0.00	14,002.91
TOTAL			42,037.16	14,002.91

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

No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

11C. Records of CPO & PK Sold as conventional since the last audit (if any)

No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
TOTAL		N/A	N/A

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)

No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
TOTAL			N/A

12. Independent Smallholders Certified Tonnage (MT) / Volume

	Estimated last year (Sept 23 – Aug 24)			Actual (Aug 23-July 24)			Forecast (Nov 24 – Oct 25)		
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)
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A

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

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

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.
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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 **24, 27-30/08/2024**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on **30/06/2024** ([RSPO Public Notification IAV Kumbango Mill English rev01.pdf](#))

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

The Critical NC close out remote assessment was conducted on **02/11/2024**. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA1)	Year 3 (ASA2)	Year 4 (ASA3)	Year 5 (ASA4)
SD Guthrie Kumbango Palm Oil Mill	x	x	x	x	x
Kumbango Estate	x	x		x	
Bebere Estate	x	x		x	
Dami / Waisisi Estate	x		x	x	x
Togulo Estate	x		x	x	x
Rigula Estate		x	x		x
Malalimi Estate		x	x		x

Tentative Date of Next Visit: August 25, 2025 – August 29, 2025

Total Number of Man-days: 15 Man-days

2.2 BSI Assessment Team

Name	Role	Competency
Mohd Razaleigh bin Mohamad (MRM)	Team Leader	<p>Education: He graduated Bachelor (Scs.) Plantations Management and Agrotechnology from Universiti Teknologi Mara (UiTM) in 2012.</p> <p>Work Experience: He gained his working exposure in the plantations sector, serving as Senior Assistant Manager with Tradewinds Plantations Berhad from 2012 until 2017 and has been doing audit for RSPO P&C, MSPO, since 2017 until now.</p> <p>Training attended: He has successfully completed ISO 9001:2015 (2020), ISO 14001:2015 (2017), ISO 45001:2018 (2021), Endorsed RSPO P&C Lead Auditor Course (2018), Endorsed MSPO P&C Lead Auditor Course (2017), Social Accountability SA8000 (2019), Endorsed RSPO Independent Smallholder (IHS), (2022).</p>

		<p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English Language</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Nor Halis Abu Zar (NHA)	Team member	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from UiTM in 2012 and Diploma In Plantation and Industry Management from UiTM in 2009.</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS2530:2013 and RSPO Auditor for ENV and OSH and has accumulated more than 500 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended: He has completed RSPO P&C Lead Auditor Course in Oct 2020, Refresher RSPO P&C Lead Auditor Course in May 2022, RSPO ISH Standard 2019 in December 2021, RSPO SCC 2020 in September 2022, QMS 9001:2015 Lead Auditor Course in April 2019, OSH 45001:2018 Lead Auditor Course in June 2021, IMS (ISO 9001:2015 & ISO 14001:2015) Lead Auditor Course, HCV & HCS Training in August 2022, MSPO 2530:2013 Lead Auditor Course in February 2019, MSPO SCCS Auditor in February 2019, SMETA Requirement Training on May 2021, ISH Training by RSPO in 2023 and ILO Training on March 2024.</p> <p>Language proficiency: English and Bahasa Malaysia</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Valence Shem (VSH)	Team Member	<p>Education: BTech (Hons) Bachelor's Degree in Industrial Technology, University of Science Malaysia</p> <p>Work Experience:</p> <ol style="list-style-type: none"> 1) 9 years working experience in oil palm plantation industry 2) Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS, MSPO and SMETA

		<p>Training attended:</p> <ol style="list-style-type: none"> 1) ISO 14001 Lead Auditor Course 2) ISO 9001 Lead Auditor Course 3) Endorsed RSPO P&C Lead Auditor Course 4) Endorsed RSPO SCCS Lead Assessor Course 5) MSPO Awareness Training 6) ISO 45000 Lead Auditor Course 7) SMETA Auditor training 8) HCV-HCS training 9) RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course <p>Language proficiency: English and Bahasa Malaysia</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Dr. Suhaili Sahari	Peer Reviewer	<p>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.</p> <p>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.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. ASI reviewer training 3. Safety and Health

		4. ISO 14001:2015 Standard 5. RSPO Standards: RSPO P&C 2018 MY-NI 2019 6. MSPO Standards : MS 2530 : 2013 part 1, 2 , 3 and 4 7. Problem Solving Technique : 8 D, ICC, QCC, Systematic PS 8. HACCP MS 1480:2019 9. GAP Standard : Global GAP, Euro GAP
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Accompanying Persons:

Name	Role
Max Muakul Kuduk (MMK)	Local technical expert and translator. He holds a Master of Science Majoring in Modern Botanical Methods and a Bachelor of Science Majoring in Plant Science. He has experience in environmental and health & safety auditing. He has conducted conservation assessment for oil palm industry. His roles is as technical expert during the audit.
Alice Topa (ATP)	He holds a Master of Environment Management: The University of Queensland, Australia and Bachelor of Tropical Agriculture, University of Vudal, PNG. skilled and experienced in environment sustainability and, health and safety program management and monitoring, implementing legal and international standard audits such as Roundtable Sustainable Palm Oil (RSPO) and ISO 14001 (Environment Management Systems) standards.

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2.3 Assessment Plan

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

Date	Time	Subjects	MRM	NHAZ	VS	MK	AT
Sunday, 04/08/2024	-	VS travel from Malaysia to Kimbe arriving on 05/08/2024			√		
Wednesday 07/08/2024		MRM and NHAZ travel from Malaysia to Kimbe on 08/08/2024	√	√			
Friday 24/08/2024 Kumbango Palm Oil Mill	08.30 – 09.00	Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan 	√	√	√	√	√
	09.00 – 12.30	Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc	√	√	√	√	√
	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). RSPO SCC general requirements, internal audit, management review, sales and purchasing documents, mass balance accounting, Market Communication and Claim requirements and other relevant documents and records.	√	√	√	√	√

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Date	Time	Subjects	MRM	NHAZ	VS	MK	AT
	16.30 – 17.00	Interim Closing briefing.	✓	✓	✓	✓	✓
Tuesday 27/08/2024 Bebere Estate	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.	✓	✓	✓	✓	✓
Wednesday 28/08/2024 Dami Estate	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					
	1000-1200	Stakeholder consultations			✓		
	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.	✓	✓	✓	✓	✓

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Date	Time	Subjects	MRM	NHAZ	VS	MK	AT
Thursday 29/08/2024 Togulo Estate	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.	✓	✓	✓	✓	✓
Friday 30/08/2024 Kumbango Estate	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.)	✓	✓	✓	✓	✓
	1600-1630	Preparation for closing meeting	✓	✓	✓	✓	✓
	1630-1700	Closing meeting	✓	✓	✓	✓	✓
Saturday 31/08/2024		All auditor and local expert/translator travel back to respective site	✓	✓	✓	✓	✓

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Remote Major Non-conformities Verification Plan

Date	Time	Subjects	MRM	NHA	MK
Saturday 02/11/2024	8.00 am (KL Time) 10.00 am (PNG Time)	Opening Meeting via Microsoft Teams	√	√	√
Mosa POM & Supply Bases Numondo POM & Supply Bases Kumbango POM & Supply Bases	8.30 am (KL Time) 10.30 am (PNG Time)	Verification on previous Major NC: Mosa POM <ul style="list-style-type: none"> • 2535169-202408-M1 (3.6.1) • 2535169-202408-M2 (3.8.11) Numondo POM <ul style="list-style-type: none"> • 2535204-202408-M1 (3.6.1) • 2535204-202408-M2 (GCC 4.3) • 2535204-202408-M3 (6.6.2) Kumbango POM <ul style="list-style-type: none"> • 2538795-202408-M1 (3.6.3) • 2538795-202408-M2 (1.1.4) Site observation, workers interview (individual and group session) if necessary (Via Microsoft Teams & Video Call) Document review – implemented evidence	√	√	√

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Date	Time	Subjects	MRM	NHA	MK
	15.00 pm (KL Time) 17.00 am (PNG Time)	Closing Meeting	✓	✓	✓

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

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

<p>from the date of acquisition. Certification plan for the new acquisition shall be available.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p> <p><i>Note:</i></p> <p><i>New acquisition is from the moment the company is legally registered with the local notary or chamber of commerce or equivalent.</i></p>	<p>progress dated approval by RSPO on 13 July 2023 for these Estate.</p> <p>(1) Ladang Panjang Estate: 1,796.19 Ha.</p> <p>(2) Rantau Panjang Estate, Napal Estate / Karang Ringin Estate: 1,843.73 Ha.</p> <p>(3) Mangun Jaya Estate: 1,398.55 Ha.</p> <p>(4) Sungai Jernih Estate: 851.57 Ha.</p> <p>(5) Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL): 4,071.76 Ha.</p> <p>(6) Karya Palma Estate (PT SNP): 476.70 Ha.</p> <p>(7) West and East Estate: 1,452.93 Ha.</p>	
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Although there is deviation has been identified at those Indonesia management units, but it has been justified and approved by RSPO Secretariat on 13/07/2023 that these units are still awaiting to receive land titles.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required.</p> <p>Is this consistent with the ACOP reporting?</p>	<p><u>Indonesia</u></p> <ul style="list-style-type: none"> - PT Swadaya Andika: Mill closed down and all the supply bases was transferred to Rantau Mill - PT Laguna Mandiri. The Selabak Est, Randi Est, Sangkoh Est, Lanting Est is currently under PT Laguna Mandiri - Rantau Factory certification. - PT Mitral Austral Sejahtera: The properties were sold and currently SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad)have no control in the management. The property was disposed on 25/06/2019 and an official letter on disposal of PT MAS was sent to RSPO Secretariat on 27/06/2019. <p><u>Malaysia</u></p> <ul style="list-style-type: none"> - Pekaka Mill is being mothballed in year 2018 and all the certified supply base Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate has been transferred to SOU Lavang. - Bintang Oil Mill: SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) acquired Bintang Palm Oil Mill in Johor in April 2017. As at Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold. As at 01/10/2018, 	<p>Complied</p>

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

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	<p>https://rspo.org/public-consultation/new-britain-palm-oil-a-subsidiary-of-sime-darby-plantation-bhd-guadalcanal-plain-palm-oil-ltd/</p> <p>(3) NBPOL (Ramu Agri Industries Limited) 29/01/2018 – no comments https://rspo.org/public-consultation/nbpol-ramu-agri-industries-ltd/</p> <p>(4) NBPOL (Ramu Agri Industries Limited) 02/09/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-ramu-agri-industries-limited/</p> <p>(5) NBPOL (Higaturu Oil Palms) 21/06/2016 – no comments https://rspo.org/public-consultation/new-britain-palm-oil-ltd-higaturu-oil-palms/</p> <p>(6) NBPOL (Poliamba Limited – Lamawan) 07/04/2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamawan-png/</p> <p>(7) NBPOL (Poliamba Limited – Lamendauen) 07/04/ 2014 – no comments captured in RSPO website https://rspo.org/public-consultation/nbpol-poliamba-limited-lamendauen-png/</p> <p>(8) NBPOL (Roka Mini estate) 04/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-roka-mini-estate/</p> <p>(9) NBPOL (J estate) 01/11/2013 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-ltd-j-estate/</p>	
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	<p>(10) NBPOL (Higaturu Oil Palm) 14/12/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/new-britain-palm-oil-limited-higaturu-oil-palm/</p> <p>(11) NBPOL (Ramu Agri Industries Ltd) 06/03/2012 – no comments captured in RSPO website: https://rspo.org/public-consultation/rail-new-planting-assessment-call-for-comments/</p> <p>(12) Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment/</p> <p>(13) Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-1/</p> <p>(14) Sime Darby (Liberia) Plantation Inc 06/03/2012 – no comments captured in RSPO website https://rspo.org/public-consultation/sime-darby-liberia-plantation-inc-new-planting-assessment-2/</p> <p>Management units for 12 – 14 above were disposed.</p>	
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	<p>No land conflicts. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as both sites was disposed.</p> <p>The RaCP tracker was checked. There are 21 Management units that have potential</p>	Complied

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	<p>liabilities. There are some discrepancies between RaCP tracker and actual scenario due possibility of assets disposal. As per the data audited, there are 19 management units for the Indonesia Operations that requires LUCA. All LUCAs were submitted but the review was delayed due to change of RSPO reviewer. All LUCAs were submitted. As of 04/09/2024, 19 out of 19 management units in Indonesia operations completed LUCA review with 1 Concept note (covering all 19 affected management units) has been endorsed by RSPO.</p> <p>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, all issues of are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C.</p> <p>It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about land conflict has been lodge by stakeholders as at the day of audit.</p>	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad)have published Grievance mechanism that is applied to all management units. Disputes related to labor, stakeholders and communities are to be dealt using this mechanism.</p> <p>As per Internal Audit conducted in 16-25 Oct 2023, and 13-17 Nov 2023, no labour dispute issues reported.</p> <p>It has been further verified through RSPO complaint tracker, Internet (Media) which there is no complaint about labour dispute has been lodge by stakeholders as at the day of audit.</p> <p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad)have published Grievance mechanism that is applied to all management units. Disputes related to labour, stakeholders and communities are to be dealt using this mechanism</p>	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to</p>	Complied

	<p>delivery their business complying to the laws and regulations of the country.</p> <p>Under RSPO DSF, the latest registered complaint for SD was in 2017. No latest complaint case reported in DSF.</p>	
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Yes. The sustainability unit has conducted internal audits the uncertified units and updated in the compliance status of uncertified management unit. There is no replacement of primary forest or HCV area and no new planting after January 1st 2010. The issue is mainly waiting for Land Titles. The last audit was conducted in 16-25 Oct 2023, and 13-17 Nov 2023. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance. HCV Assessment has been conducted for all SD Guthrie Berhad (Formerly known as Sime Darby Plantation Berhad) operations since 2010, there has been no clearance of HCV areas after the HCV Assessment has been conducted and verified during the annual RSPO External and Internal Audit reports. The liability happened as there were no HCV Assessment done at the time of planting for the cases which were entered into the RACP process.</p>	Complied
<p>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?</p>	<p>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. The last audit was conducted in 16-25 Oct 2023, and 13-17 Nov 2023.</p>	Complied
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Respective sites are maintaining the stakeholder engagements as part of the estates/mills' operations. Especially in Indonesia, socialization of company. Latest conducted in August 2023</p>	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance

Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	There are no scheme smallholders and/ or out growers include in the scope of certification.	Not Applicable
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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	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	Certified	Not Applicable	23-Nov-10					
	Indonesia	Manggala -1 Estate	4.919	Certified	Not Applicable	23-Nov-10					
	Indonesia	Manggala -2 Estate	4.922	Certified	Not Applicable	23-Nov-10					
	Indonesia	Manggala -3 Estate	3.995	Certified	Not Applicable	23-Nov-10					
Alur Dumai	Indonesia	Alur Dumai Mill	3.759	Certified	Not Applicable	16-Jan-12					
	Indonesia	Alur Dumai Estate	3.759	Certified	Not Applicable	16-Jan-12					
Teluk Siak	Indonesia	Teluk Siak Mill	11,555.31	Certified	Not Applicable	11-Oct-11					
	Indonesia	Teluk Siak Estate	3,321.20	Certified	Not Applicable	11-Oct-11					
	Indonesia	Pinang Sebatang Estate	3,799.21	Certified	Not Applicable	11-Oct-11					
	Indonesia	Pinang Sebatang Estate	448.00	Not Certified	2023	NA		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	Not Applicable	11-Oct-11					
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	Not Applicable	3-May-13					
	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	Not Applicable	3-May-13					

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	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	Not Applicable	3-May-13					
	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	Not Applicable	3-May-13					
	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	Not Applicable	3-May-13					
Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	Not Applicable	11-Oct-11					
	Indonesia	Teluk Bakau Estate	4,025.07	Certified	Not Applicable	11-Oct-11					
	Indonesia	Nusa Lestari Estate	3,456.74	Certified	Not Applicable	11-Oct-11					
	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	Not Applicable	11-Oct-11					
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	Not Applicable	1-Apr-14					
	Indonesia	Mandah Estate	5,053.18	Certified	Not Applicable	1-Apr-14					
	Indonesia	Rotan Semelur Estate	7,313.00	Certified	Not Applicable	1-Apr-14					
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12					
	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12					
	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12					
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12					
	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	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	Not Applicable	16-Mar-12					
Rantau Panjang	Indonesia	Bumi Ayu Estate	2,960.98	Certified	Not Applicable	16-Mar-12					
	Indonesia	Rantau Panjang Estate	2,679.74	Certified	Not Applicable	16-Mar-12					

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	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	Not Applicable	16-Mar-12					
	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2023	N/A		Yes	2024	Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.	13-Jul-23
	Indonesia	Mangun Jaya Estate	139.45	Certified	Not Applicable	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	Not Applicable	6-Jul-11					
	Indonesia	Angsana Estate	3,250.06	Certified	Not Applicable	6-Jul-11					
	Indonesia	Gunung Sari Estate	2,826.94	Certified	Not Applicable	6-Jul-11					

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Mustika	Indonesia	Mustika Mill	14,840.76	Certified	Not Applicable	3-Jul-13					
	Indonesia	Mustika Estate	3,648.74	Certified	Not Applicable	3-Jul-13					
	Indonesia	Pantai bonati Estate	2,534.00	Certified	Not Applicable	6-Jul-11					
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	Not Applicable	5-Jul-11					
	Indonesia	Gunung Aru Estate	2,684.41	Certified	Not Applicable	5-Jul-11					
	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	Not Applicable	5-Jul-11					
	Indonesia	Laut Timur Estate	3,207.28	Certified	Not Applicable	5-Jul-11					
	Indonesia	Pantai Timur Estate	3,337.49	Certified	Not Applicable	5-Jul-11					
Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	Not Applicable	10-Jul-12					
	Indonesia	Ungkaya Estate	4,145.00	Certified	Not Applicable	10-Jul-12					
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	Not Applicable	30-Dec-11					
	Indonesia	Rantau Estate	4,638.00	Certified	Not Applicable	30-Dec-11					
	Indonesia	Matalok Estate	3,082.00	Certified	Not Applicable	30-Dec-11					
	Indonesia	Selabak Estate (PT SAA)	3,757.67	Certified	Not Applicable	16-Mar-12					
	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	Not Applicable	16-Mar-12					
	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	Not Applicable	16-Mar-12					
	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	Not Applicable	16-Mar-12					
Betung	Indonesia	Betung Mill	7,579.57	Certified	Not Applicable	1-Apr-14					
	Indonesia	Betung Estate	4,266.00	Certified	Not Applicable	1-Apr-14					
	Indonesia	Sekayu Estate	3,313.57	Certified	Not Applicable	1-Apr-14					
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	Not Applicable	16-Mar-12					
	Indonesia	Bebunga Estate	3,958.43	Certified	Not Applicable	16-Mar-12					

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	Indonesia	Bakau Estate	5,342.14	Certified	Not Applicable	16-Mar-12					
	Indonesia	Sungai Cengal Estate	4,974.20	Certified	Not Applicable	16-Mar-12					
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	Not Applicable	16-Mar-12					
	Indonesia	Pondok Labu Estate	3,569.53	Certified	Not Applicable	16-Mar-12					
	Indonesia	Binturung Estate	4,072.01	Certified	Not Applicable	16-Mar-12					
	Indonesia	Rampa Estate	3,656.20	Certified	Not Applicable	16-Mar-12					
	Indonesia	Sesulung Estate	4,578.46	Certified	Not Applicable	16-Mar-12					
	Indonesia	Sekunyir Mill	7,734.59	Certified	Not Applicable	23-Nov-10					
Sekunyir	Indonesia	Sekunyir Estate	3,555.19	Certified	Not Applicable	23-Nov-10					
	Indonesia	Seruyan Estate	4,179.40	Certified	Not Applicable	23-Nov-10					
	Indonesia	Sukamandang Mill	14,779.92	Certified	Not Applicable	5-Jul-11					
Sukamandang	Indonesia	Sukamandang Estate	3,936.56	Certified	Not Applicable	5-Jul-11					
	Indonesia	Sapiri Estate	3,530.90	Certified	Not Applicable	5-Jul-11					
	Indonesia	Baras Danum Estate	3,664.60	Certified	Not Applicable	5-Jul-11					
	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	Not Applicable	5-Jul-11					
	Indonesia	Pemantang Mill	16,601.66	Certified	Not Applicable	5-Jul-11					
Pemantang	Indonesia	Pemantang Estate	3,857.91	Certified	Not Applicable	5-Jul-11					
	Indonesia	Kawan Batu Estate	4,400.00	Certified	Not Applicable	5-Jul-11					
	Indonesia	Hatantiring Estate	3,811.00	Certified	Not Applicable	5-Jul-11					
	Indonesia	Batang Garing Estate	4,532.75	Certified	Not Applicable	5-Jul-11					
	Indonesia	Lembiru Mill	9,409.07	Certified	Not Applicable	3-Jul-14					
Lembiru	Indonesia	Lembiru Estate	4,929.49	Certified	Not Applicable	3-Jul-14					

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	Indonesia	Awatan Estate	3,476.79	Certified	Not Applicable	3-Jul-14					
	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	Not Applicable	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	Not Applicable	18-Oct-10					
	Indonesia	West Estate	4,562.34	Certified	Not Applicable	18-Oct-10					
	Indonesia	West Estate	1,452.93	Not Certified	2023	N/A		Yes	2024	Land legalization process for 1452.93 ha (West and East Estate) is still in process.	13-Jul-23
	Indonesia	East Estate	2,665.48	Certified	Not Applicable	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	13-Jul-23

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										(West and East Estate) is still in process.	
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	Not Applicable	12-Aug-10					
	Malaysia	Anak Kulim Estate	1,523.35	Certified	Not Applicable	12-Aug-10					
	Malaysia	Sungai Dingin Estate	4,244.03	Certified	Not Applicable	12-Aug-10					
	Malaysia	Somme Estate	941.56	Certified	Not Applicable	12-Aug-10					
	Malaysia	Bukit Selarong Estate	3,896.17	Certified	Not Applicable	12-Aug-10					
	Malaysia	Padang Buluh Estate	4,008.47	Certified	Not Applicable	12-Aug-10					
	Malaysia	Bukit Hijau Estate	2,725.00	Certified	Not Applicable	12-Aug-10					
	Malaysia	Jentayu Estate	2,178.59	Certified	Not Applicable	12-Aug-10					
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	Not Applicable	5-Oct-11					
	Malaysia	Chersonese Estate	3,293.72	Certified	Not Applicable	5-Oct-11					
	Malaysia	Kalumpang Estate	2,716.80	Certified	Not Applicable	5-Oct-11					
	Malaysia	Tali Ayer Estate	3,756.10	Certified	Not Applicable	5-Oct-11					
	Malaysia	Holyrood Estate	1,332.74	Certified	Not Applicable	5-Oct-11					
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	Not Applicable	18-Jun-11					
	Malaysia	Kamuning Estate	3,888.43	Certified	Not Applicable	18-Jun-11					
	Malaysia	Elphil Estate	1,865.43	Certified	Not Applicable	18-Jun-11					
	Malaysia	Kinta Kellas Estate	1,060.74	Certified	Not Applicable	18-Jun-11					
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	Not Applicable	5-Oct-11					
	Malaysia	Flemington Estate	1,906.84	Certified	Not Applicable	5-Oct-11					
	Malaysia	Bagan Dato Estate	3,781.86	Certified	Not Applicable	5-Oct-11					

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	Malaysia	Sabak Bernam Estate	2,511.79	Certified	Not Applicable	5-Oct-11					
	Malaysia	Sg. Samak Estate	3,025.74	Certified	Not Applicable	5-Oct-11					
Seri Intan/Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	Not Applicable	3-Mar-11					
	Malaysia	Selaba Oil Mill	1,549.75	Certified	Not Applicable	3-Mar-11					
	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	Not Applicable	3-Mar-11					
	Malaysia	Sabrang Estate	3,945.23	Certified	Not Applicable	3-Mar-11					
	Malaysia	Sogomana Estate	2,214.08	Certified	Not Applicable	3-Mar-11					
	Malaysia	Sg. Wangi Estate	2,226.66	Certified	Not Applicable	3-Mar-11					
	Malaysia	Bikam Estate	2,075.16	Certified	Not Applicable	3-Mar-11					
	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	Not Applicable	3-Mar-11					
	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	Not Applicable	3-Mar-11					
Tennamaram	Malaysia	Tennamaram Estate	1,981.60	Certified	Not Applicable	3-Mar-11					
	Malaysia	Sungai Buluh Estate	5,152.22	Certified	Not Applicable	3-Mar-11					
	Malaysia	Bukit Talang Estate	3,572.44	Certified	Not Applicable	3-Mar-11					
	Malaysia	Bukit Benut Oil Mill	6,346.90	Certified	Not Applicable	15-Apr-11					
Bukit Kerayong	Malaysia	Bukit Benut Estate	2,699.28	Certified	Not Applicable	15-Apr-11					
	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	Not Applicable	15-Apr-11					
	Malaysia	East Oil Mill	10,902.94	Certified	Not Applicable	19-May-10					
East	Malaysia	East Estate	5,634.45	Certified	Not Applicable	19-May-10					
	Malaysia	Sepang Estate	2,092.28	Certified	Not Applicable	19-May-10					
	Malaysia	Dusun Durian Estate	3,176.21	Certified	Not Applicable	19-May-10					
	Malaysia										

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West	Malaysia	West Oil Mill	5,912.69	Certified	Not Applicable	19-May-10					
	Malaysia	West Estate	5,912.69	Certified	Not Applicable	19-May-10					
Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	Not Applicable	7-Jul-11					
	Malaysia	Bukit Puteri Estate	3,875.80	Certified	Not Applicable	7-Jul-11					
Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	Not Applicable	7-Jul-11					
	Malaysia	Kerdau Estate	5,683.04	Certified	Not Applicable	7-Jul-11					
	Malaysia	Mentakab Estate	3,266.49	Certified	Not Applicable	7-Jul-11					
	Malaysia	Chenor Estate	2,834.98	Certified	Not Applicable	7-Jul-11					
	Malaysia	Sg Mai Estate	1,996.99	Certified	Not Applicable	7-Jul-11					
Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	Not Applicable	7-Jul-11					
	Malaysia	Jabor Estate	2,332.92	Certified	Not Applicable	7-Jul-11					
Labu	Malaysia	Labu Oil Mill	4,529.72	Certified	Not Applicable	30-Dec-11					
	Malaysia	Labu Estate	4,529.72	Certified	Not Applicable	30-Dec-11					
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	Not Applicable	19-May-10					
	Malaysia	Tanah Merah Estate	4,341.73	Certified	Not Applicable	19-May-10					
	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	Not Applicable	19-May-10					
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	Not Applicable	18-Feb-14					
	Malaysia	Sua Betong Estate	2,870.75	Certified	Not Applicable	18-Feb-14					
	Malaysia	Sengkang Estate	2,831.51	Certified	Not Applicable	18-Feb-14					
	Malaysia	Bradwall Estate	3,828.34	Certified	Not Applicable	18-Feb-14					
	Malaysia	PD Lukut Estate	1,523.79	Certified	Not Applicable	18-Feb-14					
	Malaysia	Tampin Linggi Estate	2,106.71	Certified	Not Applicable	18-Feb-14					

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	Malaysia	Sg. Bahru Estate	1,427.31	Certified	Not Applicable	18-Feb-14					
	Malaysia	Salak Estate	3,868.86	Certified	Not Applicable	18-Feb-14					
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	Not Applicable	7-Jul-11					
	Malaysia	Muar River Estate	1,584.62	Certified	Not Applicable	7-Jul-11					
	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	Not Applicable	7-Jul-11					
	Malaysia	Kok Foh Estate	2,275.84	Certified	Not Applicable	7-Jul-11					
	Malaysia	Bukit Pilah Estate	3,667.31	Certified	Not Applicable	7-Jul-11					
	Malaysia	St. Helier Estate	1,992.65	Certified	Not Applicable	7-Jul-11					
	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	Not Applicable	7-Jul-11					
	Malaysia	Pertang Estate	1,052.49	Certified	Not Applicable	7-Jul-11					
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	Not Applicable	20-May-10					
	Malaysia	Kempas Estate	4,505.45	Certified	Not Applicable	20-May-10					
	Malaysia	Tangkah Estate	2,537.78	Certified	Not Applicable	20-May-10					
	Malaysia	Kemuning Estate	2,671.05	Certified	Not Applicable	20-May-10					
	Malaysia	Serkam Estate	2,114.23	Certified	Not Applicable	20-May-10					
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	Not Applicable	5-Oct-11					
	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	Not Applicable	5-Oct-11					
	Malaysia	Bukit Asahan Estate	3,072.18	Certified	Not Applicable	5-Oct-11					
	Malaysia	Welch Estate	1,447.82	Certified	Not Applicable	5-Oct-11					
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	Not Applicable	28-Jan-14					
	Malaysia	Pagoh Estate	2,325.93	Certified	Not Applicable	28-Jan-14					

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	Malaysia	Lanadron Estate	1,964.44	Certified	Not Applicable	28-Jan-14					
	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	Not Applicable	28-Jan-14					
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	Not Applicable	18-Nov-10					
	Malaysia	Chaah Estate	2,795.36	Certified	Not Applicable	18-Nov-10					
	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	Not Applicable	18-Nov-10					
	Malaysia	North Labis Estate	3,532.91	Certified	Not Applicable	18-Nov-10					
Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	Not Applicable	19-May-10					
	Malaysia	Gunung Mas Estate	3,466.17	Certified	Not Applicable	19-May-10					
	Malaysia	Kempas Klebang Estate	2,473.06	Certified	Not Applicable	19-May-10					
	Malaysia	Bukit Paloh Estate	3,390.90	Certified	Not Applicable	19-May-10					
	Malaysia	Yong Peng Estate	2,975.41	Certified	Not Applicable	19-May-10					
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	Not Applicable	5-Oct-11					
	Malaysia	Bukit Benut Estate	2,799.78	Certified	Not Applicable	5-Oct-11					
	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	Not Applicable	5-Oct-11					
	Malaysia	CEP Nyior Estate	1,955.19	Certified	Not Applicable	5-Oct-11					
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	Not Applicable	11-Apr-11					
	Malaysia	Ulu Remis Estate	2,598.25	Certified	Not Applicable	11-Apr-11					
	Malaysia	Cenas Estate	1,974.06	Certified	Not Applicable	11-Apr-11					
	Malaysia	Bukit Badak Estate	3,234.25	Certified	Not Applicable	11-Apr-11					
	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	Not Applicable	11-Apr-11					
	Malaysia	Pekan Estate	3,258.70	Certified	Not Applicable	11-Apr-11					
	Malaysia	Sembrong Estate	1,778.88	Certified	Not Applicable	11-Apr-11					

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Bukit Kerayong	Malaysia	Bukit Kerayong Oil Mill	11,371.82	Certified	Not Applicable	29-Mar-11					
	Malaysia	Sri Pulau Estate	2,049.87	Certified	Not Applicable	29-Mar-11					
	Malaysia	Kulai Estate	3,023.42	Certified	Not Applicable	29-Mar-11					
	Malaysia	Layang Estate	3,258.90	Certified	Not Applicable	29-Mar-11					
	Malaysia	CEP Renggam Estate	3,039.63	Certified	Not Applicable	29-Mar-11					
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	Not Applicable	1-Oct-08					
	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	Not Applicable	1-Oct-08					
	Malaysia	Tunku Estate	3,199.05	Certified	Not Applicable	1-Oct-08					
	Malaysia	Tigowis Estate	2,074.02	Certified	Not Applicable	1-Oct-08					
	Malaysia	Sentosa Estate	3,545.54	Certified	Not Applicable	1-Oct-08					
	Malaysia	Segaliud Estate	4,820.13	Certified	Not Applicable	1-Oct-08					
Melalap	Malaysia	Melalap Oil Mill	5246.18	Certified	Not Applicable	21-Jan-11					
	Malaysia	Melalap Estate	2,096.73	Certified	Not Applicable	21-Jan-11					
	Malaysia	Sapong Estate	3,149.45	Certified	Not Applicable	21-Jan-11					
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	Not Applicable	16-Jan-09					
	Malaysia	Binuang Estate	3,271.08	Certified	Not Applicable	16-Jan-09					
	Malaysia	Sungang Estate	3,407.98	Certified	Not Applicable	16-Jan-09					
	Malaysia	Tingayu Estate	1,881.08	Certified	Not Applicable	16-Jan-09					
	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	Not Applicable	16-Jan-09					
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	Not Applicable	16-Jan-09					
	Malaysia	Giram Estate	4,166.98	Certified	Not Applicable	16-Jan-09					
	Malaysia	Mostyn Estate	4,178.04	Certified	Not Applicable	16-Jan-09					

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Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	Not Applicable	16-Jan-09					
	Malaysia	Merotai Estate	3,052.66	Certified	Not Applicable	16-Jan-09					
	Malaysia	Imam Estate	3,773.56	Certified	Not Applicable	16-Jan-09					
	Malaysia	Tiger Estate	2,497.86	Certified	Not Applicable	16-Jan-09					
	Malaysia	Table Estate	2,221.63	Certified	Not Applicable	16-Jan-09					
Lavang	Malaysia	Lavang Oil Mill	24,836.54	Certified	Not Applicable	30-Dec-11					
	Malaysia	Lavang Estate	4,363.83	Certified	Not Applicable	30-Dec-11					
	Malaysia	Rasan Estate	3,454.00	Certified	Not Applicable	30-Dec-11					
	Malaysia	Belian Estate	2,847.00	Certified	Not Applicable	30-Dec-11					
	Malaysia	Kelida Estate	2,460.00	Certified	Not Applicable	30-Dec-11					
	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11					
	Malaysia	Pekaka Estate	2,626.14	Certified	Not Applicable	30-Dec-11					
	Malaysia	Ruai Estate	2,460.96	Certified	Not Applicable	30-Dec-11					
	Malaysia	Dulang Estate	2,548.00	Certified	Not Applicable	30-Dec-11					
	Malaysia	Charquest Estate	1,448.71	Certified	Not Applicable	30-Dec-11					
	Malaysia	Paroh Estate	2,627.90	Certified	Not Applicable	30-Dec-11					
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	Not Applicable	30-Dec-11					
	Malaysia	Rajawali Estate	6,087.27	Certified	Not Applicable	30-Dec-11					
	Malaysia	Samudera Estate	3,308.60	Certified	Not Applicable	30-Dec-11					

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	Malaysia	Semarak Estate	2,248.68	Certified	Not Applicable	30-Dec-11					
	Malaysia	Bayu Estate	2,459.90	Certified	Not Applicable	30-Dec-11					
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	Not Applicable	30-Dec-11					
	Malaysia	Derawan Estate	2,490.79	Certified	Not Applicable	30-Dec-11					
	Malaysia	Sahua Estate	2,644.00	Certified	Not Applicable	30-Dec-11					
	Malaysia	Takau Estate	2,107.00	Certified	Not Applicable	30-Dec-11					
	Malaysia	Damai Estate	2,287.04	Certified	Not Applicable	30-Dec-11					
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Islands	Tetere Oil Mill	9,025.69	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Tetere Estate	2,947.79	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Ngalimbiu Estate	2,498.65	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Mbalisuna Estate	2,868.47	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Smallholders – West Zone (83)	245.50	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Smallholders – Central Zone (53)	181.71	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Smallholders – MBA East Zone (59)	180.80	Certified	Not Applicable	18-Mar-11					
	Solomon Islands	Smallholders – MBE East Zone (37)	102.77	Certified	Not Applicable	18-Mar-11					
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16,508.59	Certified	Not Applicable	15-Feb-13					

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	PNG	Giligili Estate	1,095.47	Certified	Not Applicable	15-Feb-13					
	PNG	Hagita Estate	2,450.02	Certified	Not Applicable	15-Feb-13					
	PNG	Waigani Estate	2,341.13	Certified	Not Applicable	15-Feb-13					
	PNG	Sagarai Estate	2,864.55	Certified	Not Applicable	15-Feb-13					
	PNG	Padipadi Estate	4,517.67	Certified	Not Applicable	15-Feb-13					
	PNG	Mariawatte Estate	1,680.14	Certified	Not Applicable	15-Feb-13					
	PNG	Smallholders - East Gurney Estate (259)	450.59	Certified	Not Applicable	15-Feb-13					
	PNG	Smallholders - West Gurney Estate (231)	479.13	Certified	Not Applicable	15-Feb-13					
	PNG	Smallholders - East Sagarai Estate (156)	283.93	Certified	Not Applicable	15-Feb-13					
	PNG	Smallholders - West Sagarai Estate (212)	345.96	Certified	Not Applicable	15-Feb-13					
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10,720.53	Certified	Not Applicable	19-Mar-12					
	PNG	Kara Estate	1,032.10	Certified	Not Applicable	19-Mar-12					
	PNG	Nalik Estate	2,666.75	Certified	Not Applicable	19-Mar-12					
	PNG	West Coast Estate	627.60	Certified	Not Applicable	19-Mar-12					
	PNG	Noatsi Estate	2,064.10	Certified	Not Applicable	19-Mar-12					
	PNG	Madak Estate	1,517.11	Certified	Not Applicable	19-Mar-12					
	PNG	Smallholders -North Division (615)	1,022.12	Certified	Not Applicable	19-Mar-12					
	PNG	Smallholders- South Division (866)	1,257.21	Certified	Not Applicable	19-Mar-12					

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	PNG	Smallholders -West Division (309)	533.54	Certified	Not Applicable	19-Mar-12					
Ramu Agricultural Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14,606.08	Certified	Not Applicable	5-Aug-10					
	PNG	Gusap East (Gusap) Estate	2,856.45	Certified	Not Applicable	5-Aug-10					
	PNG	Gusap West (Paddock) Estate	3,019.09	Certified	Not Applicable	5-Aug-10					
	PNG	Surinam Estate	2,154.14	Certified	Not Applicable	5-Aug-10					
	PNG	Dumpu Estate	2,254.36	Certified	Not Applicable	5-Aug-10					
	PNG	Ngaru Estate	854.33	Certified	Not Applicable	5-Aug-10					
	PNG	J Estate (Jephcott) Estate	2,824.01	Certified	Not Applicable	5-Aug-10					
	PNG	Smallholders - Madang VOPs (71)	360.00	Certified	Not Applicable	5-Aug-10					
	PNG	Smallholders - Morobe VOPs (253)	283.70	Certified	Not Applicable	5-Aug-10					
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	Not Applicable	1-Feb-13					
	PNG	Mamba Oil Mill		Certified	Not Applicable	1-Feb-13					
	PNG	Embi Estate	1,737.78	Certified	Not Applicable	1-Feb-13					
	PNG	Ambogo Estate	2,040.00	Certified	Not Applicable	1-Feb-13					
	PNG	Sangara Estate	1,780.00	Certified	Not Applicable	1-Feb-13					
	PNG	Sumbiripa Estate	2,545.00	Certified	Not Applicable	1-Feb-13					
	PNG	Mamba Estate	4,013.10	Certified	Not Applicable	1-Feb-13					
	PNG	Sambogo Estate	2,637.85	Certified	Not Applicable	1-Feb-13					

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	PNG	Scheme Smallholder Sorovi Division (2019)	3,940.21	Certified	Not Applicable	1-Feb-13					
	PNG	Scheme Smallholder Saiho Division (842)	1,493.06	Certified	Not Applicable	1-Feb-13					
	PNG	Scheme Smallholder Aeka Division (911)	1,474.23	Certified	Not Applicable	1-Feb-13					
	PNG	Scheme Smallholder Igora Division (1367)	2,940.15	Certified	Not Applicable	1-Feb-13					
	PNG	Scheme Smallholder Ilimo Division (671)	1,063.66	Certified	Not Applicable	1-Feb-13					
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	Not Applicable	10-Sep-08					
	PNG	Kumbango Oil Mill		Certified	Not Applicable	10-Sep-08					
	PNG	Kapiura Mill		Certified	Not Applicable	10-Sep-08					
	PNG	Numundo Mill		Certified	Not Applicable	10-Sep-08					
	PNG	Waraston Mill		Certified	Not Applicable	10-Sep-08					
	PNG	Bebere Estate	2,226.71	Certified	Not Applicable	10-Sep-08					
	PNG	Kumbango Estate	2,610.80	Certified	Not Applicable	10-Sep-08					
	PNG	Togulo Estate	1,509.20	Certified	Not Applicable	10-Sep-08					
	PNG	Dami Estate	1,507.00	Certified	Not Applicable	10-Sep-08					
	PNG	Waisisi Estate	1,090.00	Certified	Not Applicable	10-Sep-08					
	PNG	Kautu Estate	4,280.60	Certified	Not Applicable	10-Sep-08					
	PNG	Kararusu Estate	2,387.64	Certified	Not Applicable	10-Sep-08					
	PNG	Moroa Estate	848.16	Certified	Not Applicable	10-Sep-08					

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PNG	Bilomi Estate	2,011.70	Certified	Not Applicable	10-Sep-08					
PNG	Loata Estate	562.00	Certified	Not Applicable	10-Sep-08					
PNG	Haella Estate	4,220.30	Certified	Not Applicable	10-Sep-08					
PNG	Garu Estate	3,709.60	Certified	Not Applicable	10-Sep-08					
PNG	Daliavu Estate	2,484.10	Certified	Not Applicable	10-Sep-08					
PNG	Sapuri Estate	2,180.90	Certified	Not Applicable	10-Sep-08					
PNG	Malilimi Estate	3,837.00	Certified	Not Applicable	10-Sep-08					
PNG	Rigula Estate	3,720.00	Certified	Not Applicable	10-Sep-08					
PNG	Nomundo Estate	2,645.17	Certified	Not Applicable	10-Sep-08					
PNG	Navarai / Karato ME /KDC EU Estate	1,103.77	Certified	Not Applicable	10-Sep-08					
PNG	Volupai / Lotomgam / Natupi / Goruru Estate	1,992.59	Certified	Not Applicable	10-Sep-08					
PNG	Lolokoru Estate	2,453.10	Certified	Not Applicable	10-Sep-08					
PNG	Ove Estate	3,541.00	Certified	Not Applicable	10-Sep-08					
PNG	Tamare Estate	1,362.70	Certified	Not Applicable	10-Sep-08					
PNG	Smallholders LSS Mosa (1822)	5,008.53	Certified	Not Applicable	10-Sep-08					
PNG	Smallholders VOP East (1817)	5,324.37	Certified	Not Applicable	10-Sep-08					
PNG	Smallholders VOP Central (1964)	5,756.57	Certified	Not Applicable	10-Sep-08					
PNG	Smallholders VOP West (1279)	2,804.10	Certified	Not Applicable	10-Sep-08					

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	PNG	Smallholders LSS Kapiura (551)	551.00	Certified	Not Applicable	10-Sep-08					
	PNG	Smallholders VOP Kapiura (850)	847.00	Certified	Not Applicable	10-Sep-08					
	PNG	Smallholders Kaulong/Akami/Pushiki/R epamira/Sakapei (20)	700.37	Certified	Not Applicable	10-Sep-08					
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5,399.40	Certified	Not Applicable	27-Mar-20				There is total area for NPP: 710.30 ha which is currently excluded from the certification scope of MFCL until the NPP is approved.	
	PNG	Munum Estate	1,734.57	Certified	Not Applicable	27-Mar-20					
	PNG	Maralumi Estate	2,427.15	Certified	Not Applicable	27-Mar-20					
	PNG	Erap Estate	1,237.68	Certified	Not Applicable	27-Mar-20					

3.3 Details of Nonconformities

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

During this Assessment there were 2 (Two) Critical; 2 (Two) Minor nonconformities and 1 (One) Opportunity For Improvement raised. The SD Kumbango 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.

Non-conformity			
NCR Ref #	2538795-202408-M1	Issued Date	30/08/2024
Due Date	28/11/2024	Closure Date	02/11/2024
Indicator & Category (Critical / Minor)	3.6.2 (Critical)		
Statement of Nonconformity:	Ineffective monitoring of the H&S Plan		
Requirement Reference:	(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.		
Objective Evidence:	<p>1.Togulo Estate Workplace Risk Assessment (WRA) document No. OHSF-08, Revision 2, dated 07/08/2019, for Tyre Maintenance Activity (Tyre Boi), was revised on 21/06/2024. Risk assessment indicate handling flat tyre activities is one of the hazards and includes existing control measures such as issuance of PPE, including safety boots, coveralls, leather gloves, and dust masks. The assessment was classified as completed on 22/06/2024.</p> <p>During a site visit to the workshop, it was observed that three workers were changing a tractor tyre, but none were wearing leather gloves.</p> <p>An interview with one of the workers confirmed that leather gloves are required PPE for these activities, yet no leather gloves were found at the workshop. Additionally, there are no records indicating that leather gloves have been issued to the workers in question.</p> <p>2. Stated in the OH&S management plan clause 12.6; Fire extinguisher- the charge level of fire extinguisher must be checked periodically to ensure the fire extinguisher pressure is not low.</p> <p>Kumbango Palm Oil Mill Monitoring for fire extinguisher has been monitored 22/02/2024 and 17/05/2024. Site visit to Boiler area by auditor, found out there 1 fire extinguisher with low pressure.</p> <p>Togulo Estate Site visit to chemical store, diesel storage tank area and workshop found out that</p>		

	<p>3 fire extinguishers with low pressure. Notification has been made on 21/08/2024 to construction department.</p> <p>3. Dami Estate Internal audit conducted on 25/02/2024 by sustainability department highlighting issues on pesticides storage which sprayer storage, eyewash and shower needs to be repaired. It has been classified as completed on 14/08/2024. Notification to construction department has been made on 14/08/2024 reference 800023330 and work order has been issued. Site visit to pesticides store facilities at Waisisi Division found out that the emergency eye wash is not working and not in line with the status of completion stated in the internal audit.</p>
Corrections:	<ol style="list-style-type: none"> 1. Immediate issuance of the required personal protective equipment (PPE), such as leather gloves, to workers handling hazardous activities (e.g., changing tractor tyres). 2. Immediate inspection and recharging of fire extinguishers at both Kumbango Mill and Togulo Estate. 3. Repair the emergency eyewash in the pesticide store at Waisisi Division and verify functionality.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Insufficient monitoring and oversight in ensuring the availability of PPE. 2. Lack of followup checks by the site management on inspections report by the specialist service provider (contractor). A temporary hand pump was installed to supply water to the overhead tank. The pump is operated manually. During the day of audit, water was used to mix chemicals leaving the tank empty and no one attempted to pump water again to restock the overhead tank.
Corrective Actions:	<ol style="list-style-type: none"> 1. Develop an SOP for monthly Fire Extinguisher inspection that includes verification and sign off section by site management. 2. Monthly fire extinguisher inspection Developed an SOP for monthly Fire extinguisher inspection that includes verification and sign off section by site management. 3. Developed a schedule for pumping water to the overhead tank and appoint a member of the spray gang to be incharge of the pumping of water in line with the schedule. Communicated the schedule to the spray gang.
Assessment Conclusion:	<p>Verification</p> <ol style="list-style-type: none"> 1. PPE issuance records for tyre repair operation 2. Video demonstration of tyre replacing. 3. Monitoring of PPE for month September and October 2024 4. New SOPs established title Standard Operating Procedure (SOP) for Portable Fire Extinguisher Placement, Inspection and Servicing 5. Video of fire extinguisher at chemical store, diesel storage tank area and workshop 6. Fire extinguisher training for Togulo Estate on 24/09/2024. 7. Monitoring of fire extinguisher on monthly basis latest done on 18/09/2024 8. Video of eyewash that fully function at Waisisi Division 9. Water pumping schedule for eyewash

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	<p>10. Training for water pumping conducted 11/10/2024</p> <p>As a result of these findings and verifications, the Major Non-Conformance (NC) raised has been officially closed.</p>
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Non-conformity			
NCR Ref #	2538795-202408-M2	Issued Date	30/08/2024
Due Date	28/11/2024	Closure Date	02/11/2024
Indicator & Category (Critical / Minor)	1.1.4 (Critical)		
Statement of Nonconformity:	The implementation of consultation and communication procedure was not adequately demonstrated.		
Requirement Reference:	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		
Objective Evidence:	The Company had received a request from the trade union on 30/07/2020 with regards to Christmas bonus through a meeting. The company has revised the Christmas bonus on 06//12/2022 (ref.: internal memo). However, this has yet to be officially communicated to the trade union. This is not in line with the company's Consultation and Communication procedure.		
Corrections:	Officially communicate the revised Christmas bonus policy to the trade union immediately and to maintain record		
Root Cause Analysis:	Poor tracking of communication procedures and delays in relaying information to stakeholders		
Corrective Actions:	<ol style="list-style-type: none"> 1. Establish a communication log system where any changes affecting employees must be communicated and acknowledged within a specified time frame. 2. Train management personnel responsible for consultation and communication on the importance of timely information dissemination. 		
Assessment Conclusion:	<p>Verification</p> <ol style="list-style-type: none"> 1. Sighted communication with trade union regards to Christmas bonus on 06/09/2024 2. Communication log systems has been established which will be handle by the human resources department for general communication and the manager for operating units. Sample has been taken for meeting conducted in June and July 2024 dated 01/09/2024. 3. Training has been conducted to all managers including supporting department on 25/10/2024 and sustainability supervisor on 25/10/2024. 4. Interview with HR representative confirmed that she can demonstrate her understanding on the mechanism established. 		

	All evidence verified and sufficient to close Major Non-conformities.
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Non-conformity																							
NCR Ref #	2538795-202408-N1	Issued Date	30/08/2024																				
Due Date	Next ASA	Closure Date	Open																				
Indicator & Category (Critical / Minor)	2.1.2 (Minor)																						
Statement of Nonconformity:	Legal due diligence of contracted third parties was not effectively implemented.																						
Requirement Reference:	The milling Company has a documented system for ensuring legal compliance in place. This system has a means to track changes to the law and includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.																						
Objective Evidence:	<p>Based on the July 2024 payslips, some of the wages (PGK/hour) of the full time workers of contractors were below the regulated minimum wage (i.e., PGK3.50/hour). This is not in-line with contract agreements Clause 12 between the Company and the contractors, which requires the contractors to comply with the legal minimum wage. Examples as follows:</p> <table border="1"> <thead> <tr> <th>Operating units</th><th>Contractors</th><th>Worker's name</th><th>Wages paid (PGK/hour)</th></tr> </thead> <tbody> <tr> <td>Dami Estate</td><td>Vatu Development</td><td>Dxxxxxx Kxxx</td><td>3.00</td></tr> <tr> <td>Bebere Estate</td><td>Ebenezer Management</td><td>Bxxxx Wxxxxxx</td><td>3.00</td></tr> <tr> <td>Bebere Estate</td><td>Ebenezer Management</td><td>Jxxxx Nxxxx</td><td>3.00</td></tr> <tr> <td>Bebere Estate</td><td>Ebenezer Management</td><td>Bxxxx Wxxxxxx</td><td>2.00</td></tr> </tbody> </table>			Operating units	Contractors	Worker's name	Wages paid (PGK/hour)	Dami Estate	Vatu Development	Dxxxxxx Kxxx	3.00	Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	3.00	Bebere Estate	Ebenezer Management	Jxxxx Nxxxx	3.00	Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	2.00
Operating units	Contractors	Worker's name	Wages paid (PGK/hour)																				
Dami Estate	Vatu Development	Dxxxxxx Kxxx	3.00																				
Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	3.00																				
Bebere Estate	Ebenezer Management	Jxxxx Nxxxx	3.00																				
Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	2.00																				
Corrections:	Immediate check all employees payslip from Ebenezer Management and Vatu Development and carry out recalculation and adjustment of wages for contractors' employees to ensure compliance with the minimum wage law (PGK 3.50/hour).																						
Root Cause Analysis:	Inadequate monitoring of contractor wage compliance due to a lack of oversight in verifying payslips and contract terms.																						
Corrective Actions:	<ol style="list-style-type: none"> 1. Implement a half-yearly audit of contractor payslips and contracts to ensure compliance with legal wage requirements. 2. Develop and enforce penalties or sanctions for contractors found to be non-compliant with legal obligations. 																						
Assessment Conclusion:	CAP has been reviewed by the auditor and found satisfactory. Implementation of the CAP will be reviewed during the next surveillance audit.																						

Non-conformity			
NCR Ref #	2538795-202408-N2	Issued Date	30/08/2024
Due Date	Next ASA	Closure Date	Open

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Indicator & Category (Critical / Minor)	3.3.2 (Minor)		
Statement of Nonconformity:	Mechanism to check consistent implementation of a procedure was not effectively implemented.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	1. Based on the contract agreements between the Company and contractors, the following rates were not in line with the latest NBPOL-WNB Standard Piece Rate (dated 06/20/2023):		
	Contract agreements with	Rates stated in the contracts	Rates stated in the Standard Piece Rate
	Lemba Construction Ltd (transportation of gravel)	PGK15/m ³ for 1 to 10 km distance	PGK15/m ³ for 0 to 5 km distance and PGK20/m ³ for 6 to 10 km distance
	Maltis Transport Ltd and Busuabong Ltd (FFB transport)	PGK23/mt FFB transported from Kumbango Estate (Div. 3)	PGK23/mt FFB is not listed in the standard piece rate.
	2. At Dami Estate (Waisisi Div.), it was found that the sundry shop is using the price list for the month of June 2024 instead of August 2024.		
Corrections:	1. Immediate correction of the rates in the contracts to reflect the latest standard piece rates. 2. Update the sundry shop pricing list to reflect current (August 2024) prices.		
Root Cause Analysis:	Lack of coordination and communication between departments responsible for contract management and pricing standards.		
Corrective Actions:	Obtain the approved rates from management and socialise with all estates issuing contracts for FFB cartage. Draw up communication flowchart setting out steps in compiling monthly price list and communication back to the operators to implement.		
Assessment Conclusion:	CAP has been reviewed by the auditor and found satisfactory. Implementation of the CAP will be reviewed during the next surveillance audit.		

Opportunity for Improvements	
OFI #	Description
OFI 1	<p>Indicator 6.2.4</p> <ol style="list-style-type: none"> The utilization of the Housing Repair and Maintenance Checklist (PF29) can be further improved especially in completing and updating the "Req. No.", "Repair by", and "Date Repaired" parts. The method of identifying house defects can be further improved which currently is solely depending on PF29 inspection form of which conducted on quarterly basis. Some defects like pipe leakages were observed during the visit at the labour quarters, but they were not reported in the PF29 form.

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Positive Findings	
PF #	Description
PF 1	Good cooperation by management team/staff/sustainability team
PF 2	Good documentation upkeep and retrieval
PF 3	Good housekeeping at most workplaces e.g., workshop, storage, mill operation areas, etc.

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M1	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	1.2.1 (Critical)		
Statement of Nonconformity:	Policy for ethical conduct has not been fully implemented. (Implementation of CAP for previous raised minor NC could not be justified. Furthermore, reoccurrence of same issue was observed during the assessment)		
Requirement Reference:	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts by the milling Company. The policy is extended to smallholders through extension services provided by the Company and Government. Smallholders are expected to apply the policy in their own dealings with others.		
Objective Evidence:	<p>1. The implementation of the correction and corrective action plans to address the previously raised minor non-conformity was inadequate. Therefore, the minor non-conformity could not be closed.</p> <p><u>Previous Correction Statement</u></p> <p>Accounts Department to send out fortnightly list to SHA highlighting balance of debt after growers pay is processed. SHA to keep electronic tracker and update OPIC. OPIC to inform growers so that growers are kept up to date on the progress of repayment.</p> <p><u>Auditor's verification:</u></p> <p>– Based on the verification done, it was confirmed that the list highlighting the balance of debt after growers pay is processed was not sent out to SHA on a fortnightly basis. Latest email correspondence was acknowledged to be dated February 2023.</p> <p><u>Previous Corrective Action Statement</u></p> <p>Procurement and Finance Department to come up with SOP or flowchart to address and capture process of communicating price fluctuation for fertilizer and fertilizer delivery.</p> <p><u>Auditor's verification:</u></p> <p>There were no evidence of established SOP or Flowchart to address and capture the process of communicating price fluctuation for fertiliser and fertiliser deliveries.</p>		

	<p>Review of growers' consent form to include section for advising growers of the sudden price change that can occur for deduction.</p> <ul style="list-style-type: none"> – There was no evidence of reviewed consent form being used for fertiliser deduction. The consent form being used did not include section advising growers of the sudden price change. <p>2. Based on the interview with the sampled smallholders, it was identified that the deduction done by NBPOL for the sale of Fertiliser to the smallholders was not in accordance with the consent forms signed by both parties.</p> <p>Reference made to Incident/Accident/Grievance Form (reference Number: SIK 949; Date: 22/05/2023. The smallholder has raised a concern that he has provided consent for NBPOL to deduct K 1,111,10 from his sales of FFB for the purchase of 10 bags of fertiliser since 2022. The consent form was available for verification dated 14/01/2022, undersigned by the grower, OPIC and NBPOL. Deductions made to the smallholder was noted to be at K1,930.50, which exceeds the amount stated in the consent form. The grievance has been closed dated 08/06/2023, stating that the difference is due to fertiliser price changes. This was not communicated to the smallholder and no consent was obtained for the deduction of the additional amount prior to it being deducted from the smallholder.</p> <p>Due to the implementation of the CAP for previously identified minor non-conformity being unable to be closed and this being a reoccurrence of the same issue as previous minor nonconformity, it is escalated to critical non-conformity.</p>
Corrections:	<ol style="list-style-type: none"> 1. Revised the Growers Consent Form created 18th August 2023 now including a section with explanation of fertilizer price fluctuation. Explanation section outlines that the price may fluctuate due to exchange rates or market price of fertilizer. In the event that the price fluctuates from the original agreed price (on the consent form), then another consent form will need to be completed and signed. Therefore, the price that the Smallholder is deducted will not differ from the final Consent Form that they sign. New Form implemented September 2023. 2. Smallholder Fertilizer Sales SOP developed and socialized starting 7th September. The SOP outlines the procedure and documentation trail that will entail sale of fertilizer to Smallholders and identifies the responsibility of internal departments involved in handling fertilizer sales to oil palm growers. It provides clear guidance on the documentation requirement and documentation flow from smallholder requisition, issuance from central stores, distribution of items and accounting.
Root Cause Analysis:	<ul style="list-style-type: none"> • Lack of follow-up and monitoring to ensure the indicated corrective actions from last years' audit were implemented. This is due to lack of accountability and lack of communication between SHA, OPIC and Sustainability Departments. • Since the SOP was not yet developed, the SHA staff were not aware of the requirement to inform the growers of the price change / fluctuation.
Corrective Actions:	<ol style="list-style-type: none"> 1. Meetings and awareness conducted with: <ul style="list-style-type: none"> • SHA, OPIC, OPRA • SHA, Finance & Procurement / Stores Departments;

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	<p>All relevant departments Heads are aware of the content of the new SOP and the various roles and responsibilities each will have.</p> <ol style="list-style-type: none"> 2. Awareness on the Fertilizer Sales SOP and revised Growers Consent Form covered with all personnel involved in handling Smallholder fertilizer sales under Finance, Central Stores and SHA. This also includes all SHA staff involved in communicating and dealing with Smallholder grievances. 3. Weekly (after Smallholder pay processed) Smallholder Fertilizer debt summary report executed. 4. Awareness regarding the purchasing of fertilizer, deductions and price fluctuation conducted with growers.
Assessment Conclusion:	<ol style="list-style-type: none"> 1) NBPOL has established procedure in the document title "Smallholder fertilizers sale procedure" which clearly stated the process for application to purchase fertilizers updated on 18th August 2023 version 01. In the SOPs clearly stated that smallholder's department need to request for quotation 1st before provide the consent form to smallholder. That will be the final fertilizers prize. Stated in the consent form, that all smallholders has rights to accept or reject the offer. Fertilizers will be sent once the consent form signed. 2) Sample of fertilizers purchase document sighted (quotation from the procurement, consent letter signed by smallholders). There is evidence that fertilizers prices stated in the consent form is same with quotation. Sample as per below <ol style="list-style-type: none"> a. Consent form: Steven Tutmulai, SH ID;062.0109; total K757.50 Quotation: dated 12/10/2023 reservation number 102481216 total K757.50 for Urea fertilizer b. Consent form: W.Kimnie, SH ID;006-2009 total K726.00 for Urea fertilizer quotation: dated 03/10/2023 reservation number102487533 total K726.00 c. Consent form: Miriam Gao SH ID 026.0157 total K578.60 Quotation: dated 16/10/2023 reservation number102485155 total K578. 3) Meeting has been conducted between Smallholder Affair OPIC Hoskins ad PNG OPRA on 06/09/2023 and between Smallholders affair with store department/procurement on 19/09/2023. 4) Weekly smallholders' fertilizer sighted in the document smallholders: deduction listing by deduction time and sample has been taken for period 02/10/2023-08/10/2023 and 25/09/2023-01/10/2023. 5) Awareness has been conducted for grower. Sample has been taken Siki LSS on 04/10/2023 and Saralokok on 10/10/2023 6) Awareness also has been conducted through the national broadcasting corporation (NBC) radio twice a week. Recording has been verified by auditor. 7) Reimbursement to smallholders has been done based on analysing the smallholders that purchased fertilizers from January 2022 until August 23 with total 185 smallholders. Sample has been taken for smallholder's name Levi Bilit with total K1044.00 has been paid on 14/10/2023

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	<p>8) Interview with 13 smallholders confirmed that that reimbursement has been paid.</p> <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>This is not applicable as, for the current assessment, NBPOL has opted to switch from multi-mill to single mill certification. Kumbango Palm Oil Mill only receives FFB from own estate which are Bebere Estate, Kumbango Estate, Togulo Estate, Dami/Waisisi Estate, Malilimi Estate and Rigula Estate, so these non-conformities do not apply to Kumbango Palm Oil Mill and its smallholders.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M2	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	3.4.3 (Critical)		
Statement of Nonconformity:	Social management plan has not been properly implemented.		
Requirement Reference:	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Smallholder requirements: Management improvements suggested by organization managing the smallholders during routine block inspections shall be implemented as practicable.		
Objective Evidence:	<p>Social management plan sighted for 5 years that documented in the "Social management plan for mills in West New Britain Province Kumbango POM 2019-2023. Several management plans have been listed which some has been classified as completed and ongoing. However, there is no evidence that the management plan has implemented. Sample has been taken for some management plan:</p> <p>a) Mill management need to organize awareness to female employees ensuring their understanding on the company policy on maternity leave, breastfeeding time and to conduct new mother.</p> <p>Verification: There was no new mother assessment conducted. A new mother was interviewed, and she mentioned that there is no consultation was done by the management.</p> <p>b) Mill management reconsider casual workers become permanent employees after 6 months of casual works instead of renewing casual extension contracts unless labor is required.</p> <p>Verification: 3 samples workers has been recruited for more than 7 months for core jobs.</p> <p>Kumbango POM</p> <p>i) Worker AA, Recruited 23/01/2023, Kernel Station Operator</p> <p>ii) Worker BB, Recruited 23/01/2023, Oil Room Operator</p> <p>iii) Worker CC Recruited 23/01/2023, Effluent Pond</p>		
Corrections:	<u>Item A</u>		

	<ol style="list-style-type: none"> 1. Appointed officer responsible for coordinating new mothers needs and the associated training and awareness has now been employed, starting end of October. 2. Training has been conducted with Kumbango POM Management on new mother needs and requirements. 3. Mill Management with assistance from Sustainability Department have conducted a consultation and awareness session with the new mothers. <p><u>Item B</u></p> <ol style="list-style-type: none"> 1. The 3 temporary workers at Kumbango POM have since been confirmed as permanent employees.
Root Cause Analysis:	<p><u>Item A</u></p> <ul style="list-style-type: none"> • Management was not aware of the requirement to conduct new mothers needs and ensure consultation done. This was due to the fact that there was no appointed officer to execute the training with the site Management and the identified new mothers at Kumbango POM. <p><u>Item B</u></p> <ul style="list-style-type: none"> • Management was not aware of the requirement that an employee cannot be employed for more than 6 months on a temporary contract. This was due to the fact that relevant training was not conducted with site Management.
Corrective Actions:	<ol style="list-style-type: none"> 1. Refresher training / briefing has been conducted with all Mill & Estate Managers on new mothers need assessments process and their rights / requirements and other requirements as per the Social Management Plan. 2. Briefing conducted to OU Managers regarding company policy on employment contracts and the terms – casual, permanent and temporary. 3. Develop and circulate clear guidelines document on temporary & permanent employment. 4. Checkroll system amended to flag temporary workers who have been working for 5 months. An error notice will appear and processing will not be allowed unless there is a change in the employment type to permanent or temporary contract ended.
Assessment Conclusion:	<p><u>CAP evidence 1</u></p> <ol style="list-style-type: none"> 1. Training has been conducted the management of Kumbango POM related to domestic violence policy and new mother assessment needs on 02/10/2023 done by Maryanne Allan and Zaralyn Yakopa. 2. Communication of new mother assessment with assistance of sustainability department and community workers health staff on 20/07/2023 and 29/09/2023 3. New mother assessment records available where consultation has been done on 13/10/2023 by Dorothy Baki to new mother Fidelia Noate, mother with kids 1 year and 6 months

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	<ol style="list-style-type: none"> 4. New mother`s need assessment report 2022-23 done by sustainability and quality management department. 5. Interview with the new mother confirmed that the assessment has been conducted. <p><u>CAP evidence 2</u></p> <ol style="list-style-type: none"> 1. Memo from human resource manager dated 18/09/2023 on "employment of "casual" & "temporary" workers sent by Billy Molowia to communicate term of permanent, casual and temporary workers. Stated in the memo that there will be no casual or temporary workers will be recruited more than 6 months and will be absorb as permanent workers if there is any vacancy. 2. Training for temporary, casual and permanent workers recruitment has been done to all Operating Units Manager on 02/10/2023. As per interview, they can demonstrate their understanding on recruitment of temporary, casual and permanent workers. 3. Employment contract for newly absorb as permanent workers for 3 workers sighted and has been signed by the workers. 4. Interview with 3 workers that has been absorbed as permanent workers. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>On general practice, assessment of new mothers is done through gathering of information with regards to the needs of the new mothers through face-to-face interview by trained clinic staff. Records of assessment and the identified needs were well maintained and made available for verification.</p> <p>All core works such as production operators are performed by permanent employees. Temporary workers are only engaged when there is a need especially during peak season and limited to the assistance work at workshop. This has been verified through the workers master list, training records to manager regards to recruitment of temporary workers.</p> <p>Hence, the Major Non-conformities remain closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M3	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	3.8.6 (Critical)		
Statement of Nonconformity:	Reporting format stipulated in the company's RSPO supply chain internal audit procedure was not used		
Requirement Reference:	Internal Audit		

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	<p>i. The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:</p> <p>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>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 NBPOL maintain the internal audit records and reports.</p>
Objective Evidence:	NBPOL had conducted RSPO SCCS internal audits for all the five mills on various dates. However, the reporting format stipulated in their procedure was not used.
Corrections:	MG26 has been updated to reflect auditor checklist that is now used for the internal annual SCCS audits.
Root Cause Analysis:	SCCS Management Guideline (MG26) was reviewed by Sustainability department however the internal audit template was overlooked and not updated to reflect the newly introduced Internal Auditor template.
Corrective Actions:	All the Sustainability team members briefed of the updated MG 26 SCCS Management Guideline
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Revision of the SOPs sighted in the document supply chain management guideline revision 14 dated August 2023 2. Communication of the revised SOPs sighted based on the records dated 19/09/2023 <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	Internal audit procedure has been revised on July 2024, version#06 document number; SUST-001- Internal auditing has been approved by the sustainability manager, West New Britain. Internal audit conducted on 16/07/2024 and sighted in the document title NBPOL_IA_ Mill report_Kumbango Palm Oil Mill/ Zaralyn Zakopa/16/07/2024 with total 1 Major Non-conformities has been raised and corrective action has been taken and verified by the auditor. The audit has been conducted through I-auditor which started to be utilized end of 2023. Hence the non-conformities remained closed.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M4	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	4.1.1 (Critical)		
Statement of Nonconformity:	Human right policy established has not been implemented.		

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Requirement Reference:	A policy to respect human rights, including Prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.
Objective Evidence:	<p>NBPOL-WNB adopted human right policy which was documented in "Human right policy" dated 12/07/2023. Stated in policy the management commitment to respect, support and uphold fundamental human rights as per stated in the Universal Declaration for human rights which covers employees, suppliers, smallholders, and local communities.</p> <p>Stated in the procedure documented in "Disciplinary policy and procedure", March 2017 clause 4.1.3, Disorder behaviour and fighting at workplace that any employee including his/her dependent/relatives involve fighting and abusive behaviour at workplace or any company premises may result in employees been suspended and further dismissal.</p> <p><u>Kumbango Estate:</u></p> <p>A worker (referred as WA) has been dismissed following an incident where her husband assaulted an office clerk (referred to as Staff AA) within the housing compound on 05/03/2023. A statement issued on the same date, SHEQ001, alleged that the worker had provoked her husband to attack staff AA. However, there is a lack of concrete evidence supporting WA's culpability, and the investigation was conducted only three months later, specifically on 23/06/2023.</p> <p><u>Malilimi Estate:</u></p> <p>An incident occurred involving a worker who was apprehended by the police for causing the death of his sister's husband. This took place as he was defending his sister (referred to as XX) from an attack by her husband within the housing compound on 03/01/2023. Within 24 hours, XX was terminated by the estate's management in order to uphold a peaceful environment on the premises. This termination occurred without any compensation, and the management also agreed that XX was not guilty.</p>
Corrections:	<p>Malilimi Estate</p> <p>Employee in question had already paid their superannuation however was not correctly paid the rest of the remainder of her fortnight wages. This has since been done.</p> <p>Kumbango and Malilimi Estates</p> <p>Issue a reminder to all Operating Units in WNB that managers should not decide on cases that potentially lead to termination. Rather, they should be referred immediately to HR Manager.</p>
Root Cause Analysis:	Lack of understanding and inaccurate implementation of the company's disciplinary policy and procedure among the managers and was not referred to HR for guidance as required for any termination.
Corrective Actions:	<ol style="list-style-type: none"> 1. All cases related to wrongdoing shall be referred to HR and will be investigated based on the requirements stated in WNB Disciplinary Policy & Procedure 2. The cases will be investigated by WNB Disciplinary Committee with an oversight from NBPOL Corporate HR as stated in the TORs

	<ol style="list-style-type: none"> Amend clause 4.1.3 of the Disciplinary Policy & Procedure to incorporate disciplinary action relating to the conduct of employee's dependent. Socialize the Disciplinary Policy and Procedure across all OU's in WNB both to management and workers.
Assessment Conclusion:	<ol style="list-style-type: none"> Revised SOPs sighted for disciplinary policy and procedure updated on September 2023 4th revision. Revision has been made on clause 4.1.3 related disciplinary action to the conduct of employees' dependent. Memo from the general manager for NBPOL- WNB, Mohamad azhazha Abdul Aziz in terminations/dismissal cases should be refer to Human Resources Department Communication of the policy and procedure has been done to the management by human resources department on 02/10/2023 while for workers has been done on 13/10/2023 for Malilimi Estate. While for Kumbango Estate, communication to staff has been done on 12/10/2023 and for workers done on 12/10/2023, 02/10/2023 and 14/10/2023. Interview with the workers on awareness of the new policy and procedure by the auditor. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Reflecting to the above, feedback received from stakeholders' consultation conducted during the audit with sampled workers and several external stakeholders found that they able to demonstrate their understanding on the policy and , there is no issue raised related to the human right at each visited operating unit. During the interview with some of the workers (both local and migrant), they mentioned that they were aware of such policy and commitments by company even though they are not able to remember it word by word but is reflected in their working environment and the management always remind about it during morning muster and other training or meeting. They also provided with training and reminded during morning muster. Hence the non-conformities remained closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M5	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.2.3 (Critical)		
Statement of Nonconformity:	Ineffective monitoring on compliance to legal working hours, overtime, rest periods, and employment termination.		
Requirement Reference:	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.		

<p>Objective Evidence:</p>	<p>a) Stated in Employment Contract 1978 Chapter 373, clause 35 (2) terminations of contract without notice, where a party to a contract has given notice of intention to terminate under section 34, either party may, without waiting for the expiry of that notice, terminate the contract by paying to the other party a sum of equal to the amount of salary that would have accrued to the employee during the period of notice.</p> <p>Stated in the employment contract appendix5; termination of employment, 2 weeks' notice if employed 1 year or more and less than 5 years.</p> <p><u>Malilimi Estate</u></p> <p>One worker has been terminated in 24hours without notice due to one incident with the aim of upholding a harmonious atmosphere within the compound. Despite the worker's tenure of over 2 years with the company, no compensation has been paid.</p> <p>b) Stated in Employment Contract 1978 Chapter 373, clause#49(1); Maximum daily hours and rest period that subject to subsection (5) and to variation under registered award, an employee shall not be required to work more than 12 hours in any one day</p> <p><u>Numundo POM</u></p> <p>A worker has been detected working beyond the prescribed limit of overtime, totalling more than 44 hours, for 2 consecutive months. The authorization for this overtime has been formally submitted in the document OT Approval Form. Samples have been taken for the second fortnight of both May 2023 and June 2023.</p> <p>c) Stated in Employment Contract 1978 Chapter 373, clause#49(2)(b); Maximum daily hours and rest period, shall not be required to work for more than 5 hours without a meal or rest period of not less than 30 minutes of he has been allowed a rest period of at least 10 minutes during that period; and (c) shall not be required to work for more than 5 hours without a meal or rest period of not less than 40 minutes of he has not been allowed a rest period of at least 10 minutes</p> <p><u>Numundo POM/Kapiura POM</u></p> <p>As per interview with the sample workers, the workers informed that they have not been informed on breaking hours/rest periods. The workers mentioned that they need to work for 8 hours consecutively. Subsequent verification with the management corroborated the absence of documented break and rest hours, and no evidence could be found indicating that such information had been conveyed to the workers.</p> <p>d) Inconsistent workers salary payment.</p> <p><u>Malilimi Estate</u></p> <p>Sample of 5 loose fruits picker has been taken and found out there is inconsistent payment for total loose fruit tonnage base on the pay slips and productivity records for PPE#20230521. Details as per below</p> <p>Workers AA</p> <p>Total L/F tonnage as per productivity records: 3630kgs</p> <p>Total L/F tonnage as per pay slips: 3,810kgs</p> <p>Different: 180kgs</p>
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	<p><u>Garu Estate</u></p> <p>Sample of 5 harvesters has been taken and found out there is inconsistent payment for total bunches base on the pay slips and productivity records for PPE#20230521. Details as per below</p> <p>Workers AB</p> <p>Total bunches as per productivity records: 1,237 bunches</p> <p>Total bunches as per pay slips: 1,051 bunches</p> <p>Different: 186 bunches</p> <p>e) At Malilimi Estate, a worker (Emp. ID #E793) was given three days of medical leave by the Health Extension Officer i.e., 29, 30 and 31/08/2022) due to injury from work. Based on company's policy, he shall be paid for 3 days under "injury leave" term. However, based on his pay slip (PPE#20220911), he was only paid for 1 day under "sick pay" term.</p>
Corrections:	<p>Item A</p> <ol style="list-style-type: none"> 1) Payment in lieu was processed on the 12/09/23. Contact has been made with previous employee and arrangements made to pass on the payment on 29/09/23. 2) Payment in lieu has been done for the workers base on remittance advice number 286878, total K348.26 and there is evidence that worker already collect the cheque base on photo provided and document signed. Interview unable to be done since the worker are not staying in the compound anymore. <p>Item B</p> <p>The operation of the powerhouse operator at Mill requires certified personnel. During the audit assessment, the powerhouse station was temporarily operated by 2 certified staff and 1 probationary staff. Due to the shortage of 1 certified employee, the 2 existing certified employees were required the work additional hours. The probationary staff members have now completed their probation period on. 21.08.2023, and the powerhouse station operates with a 3-staff on 8 hour shifts.</p> <p>This situation has now been resolved and the employee in question is no longer working additional overtime.</p> <p>Item C</p> <p>The mill management has been diligently conducting a series of briefings to inform and update the workers regarding break time and extended break time. These briefings serve as crucial opportunities for imparting essential information and ensuring that all employees are well-informed about the allocated break periods. The following is a list of briefings conducted by mill management based on the training records;</p> <p>23.03.2022</p> <p>25.07.2022</p> <p>24.10.2022</p>

	<p>29.01.2023 15.06.2023 10.07.2023 01.08.2023</p> <p>Although extensive awareness was conducted, it does however appear as though the awareness may not have been effective. Therefore, to address this:</p> <ol style="list-style-type: none"> 1. Standard awareness material has been developed and provided to the Mill Managers to use when conducting awareness; and 2. Poster created and socialised on all Mill noticeboards. <p>Item D <u>Malilimi Estate Worker</u></p> <p>Since the employee was over-paid as a result of human error (input error), their pay will not be deducted. Refer to corrective action section for corrective action taken to prevent reoccurrence.</p> <p><u>Garu Estate</u></p> <p>Based on the retrieved sample's document during the audit assessment, it seems that there is a discrepancy between the estate's record and the auditor's finding. The authentic records for PPE#20230521 are listed below;</p> <ul style="list-style-type: none"> - Total bunches as per productivity records: 2037 bunches - Total bunches as per pay slips: 2037 bunches - Difference: 0 <p>The worker's payment was accurate and consistent, in accordance with the productivity records' bunches.</p> <p>Item E</p> <p>The case has been reviewed and immediate action has been taken. The underpay of 2 days of injury leave / pay with total K 59.36, has been paid PPE 27.08.2023. Reimbursement of the underpaid has been done during the PPE20230827 total K59.36</p>
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Management is not fully aware of the terms and conditions of employment and also have not clearly communicated to workers of the T&Cs. Compensation unpaid for termination – superannuation for the employee was paid accurately however the payment in lieu (2 weeks) was not paid due to Manager not aware of this requirement. 2. Rest period – The mill has never stopped workers and awareness conducted, however awareness appears to have been ineffective due to no standard awareness document / template for the Manager to use when conducting the awareness. 3. OT exceeding limit – under certain circumstances including the case referred in the objective evidence is due to unavailability of competent personnel for specific tasks due to resignations or termination and overall shortage of

	<p>manpower to cover shifts. The mill had allowed workers to work more than the permissible limit.</p> <p>4. Inaccurate wage calculation due to human error.</p>
Corrective Actions:	<ol style="list-style-type: none"> 1) Issue reminder on the requirements related to employee entitlements / compensation requirements relating to termination. 2) Disseminate the revised OT procedure and conduct briefing to management regarding OT & working hours. 3) To brief Managers on internal policies on employment contracts and terms – permanent and temporary; termination, working hours. 4) Fortnightly review and monitoring of PPE overtime reports and corrective action taken where required. 5) Established documented process (step by step, flow chart) regarding fortnightly pay input / processing and the checking mechanism to check accuracy. Communicate to all responsible parties & training done with all employees involved in pay input. 6) The management NBOP has established procedure for salary payment which included harvesting works documented in the "estate paycheck process flow chart" and "SOP Paycheck" version 01 issuance on September 2023 signed by head of plantations. Stated in the SOPs that productivity sheet will be updated by supervisor on daily basis and will be verified by the assistant manager, pay roll clerk and manager on fortnightly basis. 7) Conduct OT and working hours' awareness to workers during morning musters and toolbox talks. 8) Sustainability Department to conduct monthly check of all LTI's to ensure they have accurately paid. LTI Register to be matched against SAP payment data.
Assessment Conclusion:	<p>Item A</p> <ol style="list-style-type: none"> 1. Payment in lieu has been done for the workers base on remittance advice number 286878, total K326.48 and there is evidence that worker already collect the cheque base on photo provided and document signed. Interview unable to be done since the worker are not staying in the compound anymore 2. Memo sighted dated 14/09/2023 from Human resources manager to all OU`s manager related to payment of severance entitlements including payment of monies in lieu of notice. 3. Training records sighted for all the workers done by Julius Modbi on 02//10/2023. Sample taken for Bilomi Division, Malilimi Estate 4. Communication of the policy has been done by the Human resources manager, Mr Billy Madonen on 19/09/2023 to all operating units manager <p>Item B</p> <ol style="list-style-type: none"> 1. Overtime policy and governance has been established version 01 updated on October 2023 which clearly stated that overtime is voluntarily and not exceeds 48 hours as per PNG employment act.

2. Sample of pay slips taken for 5 PPE 20231008, 20230924, 20230910, 20230827 and 20230813 which there is evidence that there no workers works more than 48 hours.
3. Communication of the policy has been done by the Human resources manager, Mr Billy Madonen on 19/09/2023 to all operating units' manager, sighted also that the procedure has been posted at the notice board for easy access.
4. Communication of the overtime and resting period has been done several time after the audit and sighted that training has been done to all the workers by the operating units 16/10/2023, 11/10/2023 and 09/10/2023

Item C

1. Standard awareness material has been established and prepared by Head of milling, Mr Gopinathan which clearly mentioned the rest period at works.
2. Poster has been established and posted at the notice board at the office and workstation which can be easily access by all workers.
3. Communication of the overtime and resting period has been done several time after the audit and sighted that training has been done to all the workers by the operating units 16/10/2023, 11/10/2023 and 09/10/2023

Item D

1. The management NBOP has established procedure for salary payment which included harvesting works documented in the "estate paycheck process flow chart" and "SOP Paycheck" version 01 issuance on September 2023 signed by head of plantations. Stated in the SOPs that productivity sheet will be updated by supervisor on daily basis and will be verified by the assistant manager, pay roll clerk and manager on fortnightly basis.
2. Communication of the SOPs to all manager/ assistant manager sighted on 19/09/2023 done by the Plantation Head, Mohamed Nasir. Interview with assistant manager demonstrate their understanding on the SOPs
3. Communication of the SOPs done by Garu Estate by assistant manager, MR Isidor Saeke JNR to all supervisors/paycheck clerk. While for Malilimi estate, communication of the SOPs done 12/10/2023
4. Sample of document has been taken, E796-WNB-Garu Estate Rollover form PPECODE: 20230105-Section 108- division three-wheeler where check and verification has been done by the assistant manager on 18/09/2023, 21/09/2023 and 25/09/2023.

Verification has been done comparing to summary of payslips print out by the SAP system which tally which actual bunch recorded by supervisor. There is evidence that both documents has been check and verified by assistant manager and estate manager
5. Interview with the workers confirmed that the SOPs has been implemented and there is no issues regards to salary payment.

	<p>Item E</p> <ol style="list-style-type: none"> 1. Reimbursement of the underpaid has been done during the salary payment PPE20230827 total K59.36 and it has been verified based on payslips. 2. Monitoring by sustainability department of LTI has been conducted for month August and September 2023. All data provided by the operating units and will be counter check with the SAP system. If there any pending payment, sustainability department will notify the operating units to proceed the payment. Sighted sample for Haella Estate and Bebere Estate which payment has been done on 17/10/2023 through petty cash. It has verified based on petty cash voucher 3. Training how to fill up the records for lost time injury has been taken documented Injury Assessment report" which has been trained to the CHW and payclerk on 11/10/2023 <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Verification has been done and sighted</p> <p>Item A</p> <p>Memo sighted dated 14/09/2023 from Human resources manager to all OU` s manager related to payment of severance entitlements including payment of monies in lieu of notice.</p> <p>Interview with sample workers, shows that all workers can demonstrate their understanding on the entitlement based on the employment contract.</p> <p>Communication of the policy has been done by the Human resources manager, Mr Billy Madonen on 19/09/2023 to all operating units manager and next training has been planned in November 2024.</p> <p>The management NBOP has established procedure for salary payment which included harvesting works documented in the "estate paycheck process flow chart" and "SOP Paycheck" version 01 issuance on September 2023 signed by head of plantations. Stated in the SOPs that productivity sheet will be updated by supervisor on daily basis and will be verified by the assistant manager, pay roll clerk and manager on fortnightly basis. Sample of pay slips has been taken for month October'2023, January'2024 and April 2024, there is n issues related to payment of salary. All payment has been verified by the assistant manager and according to SOPs established. Hence the non-conformities remained closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M6	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.5.1 (Critical)		

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Statement of Nonconformity:	The Domestic Violence Policy has not been adequately implemented.
Requirement Reference:	<p>A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p>
Objective Evidence:	<p>Internal policy for sexual and all other forms of harassment and violence sighted in "Domestic violence policy" dated 12/07/2023 which stated, while women who experience domestic violence, the policy applies equally to men who need advice and support. In the support of this, it is NBPOL policy that anyone who experiencing or has experience domestic violence can raise in the knowledge that NBPOL will resolve the issue of matter effect.</p> <p>A rape incident occurred within the Kumbango POM housing compound involving a minor (15 years old) and was perpetrated by her uncle on the 13th of August 2022. The victim's mother filed a complaint on the 19th of August 2022, and sought to verify whether the security had informed the management about the situation, which they had not.</p> <p>Although the matter was raised with the security department, there is no indication that any investigation has taken place. Additionally, the management has not provided any guidance or assistance to the victim, contrary to the commitment outlined in the policy.</p>
Corrections:	<ol style="list-style-type: none"> 1. The Sustainability Department made contact with the victim and the victim's mother and arranged counselling sessions for the victim, providing them with the necessary moral encouragement. 2. The counselling session took place on 28.08.2023, in collaboration with various departments such as Sustainability, Women Empowering Women (WEW), Welfare, and Safety. The victim, along with her mother and other family members, were present during the session. Follow up counselling has been offered to the victim.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. No established SOP / flowchart outlining the required steps and referral pathway in dealing with sexual harassment and abuse cases. Therefore, this particular incident was not handled / managed appropriately by the relevant departments. 2. No established SOP for Security Department relating to timely and effective investigation of sexual harassment and abuse cases.
Corrective Actions:	<ol style="list-style-type: none"> 1. IOM reminder issued to all Operating Units (OU's) on the 8th September regarding the requirement for rape and sexual assault cases to be immediately escalated to nominated Managers to ensure timely investigation and determination of disciplinary action. 2. Develop SOP that clearly outlines the required steps, referral pathways and various responsibilities in dealing with sexual harassment and abuse cases. This SOP will be a guide for all Managers and training / awareness conducted

	<p>with all Managers to ensure that they are aware of the process and their responsibilities.</p> <ol style="list-style-type: none"> 3. Security Department to develop an SOP relating to the timely and effective investigation of sexual harassment and abuse incidents. The SOP outlines the responsibilities of the Security Department and the various internal and external stakeholders (e.g. Police) that must be part of the process. 4. All sexual harassment and abuse cases must also be reported to Sustainability Department. Sustainability Department to maintain a confidential register and conduct their own internal audit / checks of all incidents, ensuring effective implementation (as outlined in the above mentioned SOP's). 5. Standard awareness material on sexual harassment to be developed and circulated to all OU's. 6. Socialize awareness material to all OU Managers. 7. OU Manager's to conduct routine awareness with their workforce. 8. Posters relating to sexual abuse and assault to be developed and distributed across the operation to enhance awareness
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Consultation with the victim by women empowerment committee on 28/08/2023 and verified based on consultation minutes 2. Memo from the general manager for NBPOL- WNB, Mohamad Azhazha Abdul Aziz on handling raped cases, domestic violence and sexual assault on 07/09/2023 3. SOP for handling involving rape, sexual assault and domestic violence established on October 2023 rev 001 approved by Human Resources department. 4. SOP for handling cases involving rape, sexual assault and domestic violence for security department has been established in October 2023 5. Communication of the SOPs sighted done by Human Resources management and verify based on the training records 6. Posters has been established and posted at the notice board and accessible to all workers. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>NBPOL-WNB adopts sexual harassment policy and other harassment in their Sexual Harassment policy dated 12/07/2023 signed by the general manager, Mr Azhazha Abdul Aziz. It is mentioned in the policy that the company is committed to maintain respectful for dignity for each individual working environment. The management of NBPOL also will not tolerate with any sexual harassment or any other harassments regardless the position holds by the offender. Should there be any cases, the management encourages the victims to report to the management for the next step of actions. The policy has been communicated to the workers through musters call as verified during the interview session with sampled workers during the audit.</p>

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	<p>Interview with the management for each operating units confirmed that they can demonstrate their understanding on the policy and procedure established.</p> <p>Interview with sample workers, confirmed that the issues of sexual harassment has been handle by the management according to SOPs and communicated to all workers. Hence the non-conformities remained closed.</p>
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Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M7	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.7.1 (Critical)		
Statement of Nonconformity:	The evidence to show that the OSH Committee Meeting as frequent as stipulated in the NBPOL's Operational Safety Management Plan was not adequate.		
Requirement Reference:	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.		
Objective Evidence:	For the year 2023, the evidence to show that Rigula Estate has been conducting their OSH Committee Meeting monthly as stipulated in the NBPOL's Operational Safety Management Plan was not adequate. Only two meetings were conducted at the point of this assessment i.e., March and May 2023.		
Corrections:	The July OSH Committee meeting for Rigula Estate was held on 11/08/2023 and August OSH Committee meeting held 28/08/2023. September OSH Committee meeting is scheduled for 28/09/2023.		
Root Cause Analysis:	<ol style="list-style-type: none"> 1. Lack understanding and importance given to conducting OSH Committee by the Rigula Estate Management. 2. Lack of monitoring and tracking to ensure OSH Committee Meetings are conducted as required. 		
Corrective Actions:	<ol style="list-style-type: none"> 1. Issue IOM reminder to all WNB OU's regarding the requirement for documented, effective, monthly OSH Committee meetings. 2. Copies of meeting minutes must be submitted to Sustainability by all OU's each month for tracking on the adequacy of the issues discussed and frequency. 3. Refresher training to all Managers and Sustainability / ESH reps on the requirements stated on NBPOL OSMP with particular focus on OSH Committee meetings. 4. Sustainability Department to receive the 2023 meeting calendar from all OU's and central planner maintained. 		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Minutes meetings has been sighted where it has been conducted on 26/09/2023 and 28/08/2023 attended by representative from employer and employees. 		

	<ol style="list-style-type: none"> 2. Memo from head of sustainability, Peter Callister and general manager, Mohamed Azhazha Abdul Aziz for NBPOL dated 05/09/2023 regards to monthly OSH committee meetings and personal protective equipment. 3. Sighted WNB OHS meeting tracker. For meeting conducted on 28/08/2023, it has been submitted on 04/09/2023 and for meeting conducted 26/09/2023, it has been submitted on 04/10/2023. 4. Evidence of email which the OSH minutes meeting has been submitted to sustainability department. 5. Meeting schedule for 2023 is available and documented in "Rigula Estate safety meeting schedule-2023". Next meeting will be conducted on 26/10/2023, 30/11/2023 and 28/12/2023. 6. Training for manager/OSH representative has been done by sustainability department on 09/09/2023 and 12/09/2023 <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Person responsible for safety has been identified for each operating units which has been verified by O&S committee as per stated in the OH&S management plan, section 3; OHS Responsibility and communication, 3.1 OHS Roles and responsibilities-personnel, that group manager is responsible to chair plantation group meeting and hold responsibilities for the safety performance of the plantation group and drive improvement and awareness. As per verification, issues related safety, health and welfare has been discussed during the meeting.</p> <p><u>Kumbango Palm Oil</u></p> <ol style="list-style-type: none"> 1. Mr Nickson Ginura is the assistant manager for Kumbango Palm Oil Mill and has been appointed as chairmen for OH&S with other 9 other representatives. 2. OH&S meeting has been done on monthly basis which has been done on 26/07/2024, and 27/06/2024. <p><u>Bebere Estate</u></p> <ol style="list-style-type: none"> 3. Mr Samual Kaupa is the estate manager for Bebere Estate and has been appointed as chairmen for OH&S with other 9 other representatives. 4. OH&S meeting has been done on monthly basis which has been done on 23/05/2024, 24/06/2024 and 31/07/2024. <p><u>Dami/ Waisisi Estate</u></p> <ol style="list-style-type: none"> 1. Mr Benson Kadeu is the estate manager for Dami/ Waisisi Estate and has been appointed as chairmen for OH&S with other 11 other representatives. 2. OH&S meeting has been done on monthly basis which has been done on 27/05/2024, 24/06/2024 and 26/07/2024. <p><u>Togulo Estate</u></p> <ol style="list-style-type: none"> 1. Mr Solomon Efi has been appointed as chairman for OH&S replacing Mr Benson Kadeu that has been transferred to other operating units. Total 9

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	<p>other representative has been appointed in the committee which mainly responsible for safety, health and welfare issues.</p> <ol style="list-style-type: none"> 2. As per stated in the OH&S management plan, OH&S meeting need to be conducted on monthly basis and sample has been taken for month January'24 and February'24 which has been done on 29/01/2024 and 27/02/2024. 3. Issues related OH&S and welfare has been discussed such as construction of new fishpond to supply the workers consumption, review the accident and near miss cases and health status (Malaria, TB and viral fever) <p>Hence the non-conformities remained closed.</p>
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Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2376409-202308-M8	Issued Date	18/08/2023
Due Date	16/11/2023	Closure Date	17/10/2023
Indicator & Category (Critical / Minor)	6.7.3 (Critical)		
Statement of Nonconformity:	Workers did not use appropriate personal protective equipment (PPE) as specified in Company procedures and sanitation facility was not used by a spraying worker.		
Requirement Reference:	Workers use appropriate personal protective equipment (PPE) as specified in Company procedures, 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:	<ol style="list-style-type: none"> i) At Rigula Estate, Field No. MU RG 700, Road 5, Ave. 5, a worker was seen to be doing the FFB loading work barefooted. ii) There have been a few spots of small fire occurred at Field No. MU RG 500, Road 5, Ave. 4 to 5, Rigula Estate during the field visit. Six herbicides spraying operators were assigned to put out the fire. However, none of them were wearing appropriate PPE such as closed shoes and long pants while putting out the fire. This is not in-line with the Agricultural Fire Fighting Procedure (doc. no.: SUST-05). iii) There was a chemical spraying operation at Malilimi Estate (Field No. MN02C, Ave. 1) done by two workers. However, it was observed that one of the workers did not go to the sanitation facility to cleanse himself after work. 		
Corrections:	<p>Item A</p> <p>Safety boots have been distributed to the workers identified conducting FFB loading without boots. The estate management conducted a training session on 15/08/2023 to raise awareness among drivers and loaders.</p> <p>Item B</p>		

	<p>A firefighting training session with full personal protective equipment (PPE) was carried out by the estate management team at Avenue 4,5 midpark on 12/08/2023. A total of 6 individual sprayers participated.</p> <p>Item C</p> <p>Estate management organized a training session on the proper usage of the sanitation facility for all sprayers on 30/08/2023 at Mililimi office.</p>
Root Cause Analysis:	Lack of monitoring and enforcement of PPE by Management at Rigula and Malilimi Estates.
Corrective Actions:	<ol style="list-style-type: none"> 1. Issue IOM reminding all Managers to check and document workers PPE at musters every morning. No PPE, No Work policy MUST be enforced. 2. Training and awareness to be conducted with all managers' / sustainability reps & workers regarding the OSMF and PPE guidelines and requirements. 3. Sustainability to conduct ad hoc / unannounced periodic PPE checks covering all Estates.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Training for manager/OSH representative has been done by sustainability department on 09/09/2023 and 12/09/2023 2. Memo from head of sustainability, Peter Callister and general manager, Mohamed Azhazha Abdul Aziz for NBPOL dated 05/09/2023 regards to monthly OSH committee meetings and personal protective equipment. 3. Sustainability to conduct adhoc / unannounced periodic PPE checks covering all Estates which records sighted and latest has been done on 09/10/2023 4. Daily PPE monitoring by the estate management during morning muster call and sighted in "Daily PPE checklist" for all types of works. 5. Training for sprayers sighted on 10/10/2023 on sanitation after job done. 6. Demonstration of the fire fighting team to put out the fire. 7. Interview with workers on PPE and issuance of PPE. <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<ol style="list-style-type: none"> 1. The management provides appropriate PPE to the employees in accordance with the WRA and SOP. PPE issuance records were well maintained and made available for verification. Among the information available in the record was name of employee, type of PPE (i.e., coverall, safety shoes, gum boots, mask, respirator, helmet, goggle, and gloves,), date of PPE received and receipt acknowledgement by the recipient. On site verification and interview with workers showed that the appropriate PPE was provided for free and worn accordingly. 2. There is no cases of fire for each operating units. However, firefighting team has been established for each operations lead by the bosboi. Interview with the bosboi confirmed that they able to demonstrate their understanding on the procedure. 3. Observation of spraying workers after works confirmed that all the sprayer went to sanitation facilities after workers. Interview has been conducted

	shows their understanding on the procedure and the needs to clean up after spraying.
	Hence the non-conformities remained closed.

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N1	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	30/08/2024
Indicator & Category (Critical / Minor)	3.4.2 (Minor)		
Statement of Nonconformity:	Review of SEIA (complete SEIA and Environmental Aspect Impact) was not made available and concluded with changes to current practices.		
Requirement Reference:	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. The SEIA shall be reviewed as a minimum once every two years and updated as necessary, in those cases where the review has concluded that changes shall be made to current practices. In any case, the complete SEIA shall be updated at least every ten years to evaluate the cumulative effect of incremental changes. There shall be evidence that the review includes the participation of affected stakeholders.		
Objective Evidence:	<p>1) Numundo POM</p> <p>a) NBPOL Environmental Aspect Register, issue: 13 dated July 2023 has yet to include changes to current practice for:</p> <p>b) EFB stockpile at ETP area – Operating state under abnormal and emergency has not been identified in the adverse environmental aspects list. Significant environmental impacts on the GHG emission (CH₄) from anaerobic process and leachate generation was not evaluated.</p> <p>2) SEIA was not made available for plantations and Waraston POM and updated at least every ten years.</p>		
Corrections:	<ol style="list-style-type: none"> Review Environmental Aspects and Impacts Register to ensure the stockpiling of EFB is captured as a negative impact with mitigation measures in place. EFB Management Plan for NOM to be developed and implemented. EFB stockpile to be removed and EFB spread to the field or moved used as composting site at the nursery. Complete SEIA for WOM – currently underway with consultant scheduled to be onsite 18th September. SEIA for WOM to be conducted September 2023 and SEIA for all Estates to be conducted Q1 2024. 		
Root Cause Analysis:	<ol style="list-style-type: none"> Environmental Aspects Register failed to capture EFB stockpiling as it is not a standard practice within the company's operations. 		

	2. Insufficient planning, preparation and allocation of budget to ensure SEIA's were completed
Corrective Actions:	Include SEIA for Estates into 2024 budget and SEIA for Estates conducted Q1 2024.
Assessment Conclusion:	This is not applicable as, for the current assessment, NBPOL has opted to switch from multi-mill to single mill certification. Kumbango Palm Oil Mill only receives FFB from own estate which are Bebere Estate, Kumbango Estate, Togulo Estate, Dami/Waisisi Estate, Malilimi Estate and Rigula Estate, so these non-conformities do not apply to Kumbango Palm Oil Mill and its smallholders.

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N2	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	30/08/2024
Indicator & Category (Critical / Minor)	4.2.3 (Minor)		
Statement of Nonconformity:	Complaint has not been resolved in timely manner		
Requirement Reference:	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.		
Objective Evidence:	<u>Rigula Estate</u> One complaint was lodged to the management on 16/04/2023, about a case of death caused by delayed arrival of ambulance by 4 hours. The management explained that the ambulance was stationed at Kapiura and required long travelling time for responding to emergency situations. The management's resolution involved reallocating ambulance A#427 back to Rigula Estate / Malilini Estate. However, at the point of this audit, no action has been taken, although the management had classified the issue as "resolved".		
Corrections:	Ambulance has since been back to Rigula and permanently stationed there.		
Root Cause Analysis:	Lack of communication by Rigula Management and Kapiura Group Management with the Clinic on the status of the ambulance.		
Corrective Actions:	1. Review of Ambulance SOP, stipulating that the Company Doctors and onsite HEO's have direct control of the ambulances. 2. Revised SOP to be socialized amongst all Clinic staff and all OU Managers.		
Assessment Conclusion:	Based on the complaint/grievance records, there is a part where the complainant needs to sign for acknowledgement. Based on the samples, the complaints/grievance raised were found to be appropriately handled according to the procedure. Based on the evidence obtained, the minor non-conformity was effectively closed on 30/08/2024.		

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N3	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	30/08/2024
Indicator & Category (Critical / Minor)	6.2.7 (Minor)		
Statement of Nonconformity:	Temporary workers have been used for core works.		
Requirement Reference:	Permanent, full-time employment is used for all core work performed by the unit of certification. Temporary, temporary and day labour is limited to jobs that are temporary or seasonal		
Objective Evidence:	<p>It was found that temporary workers were used for core works. Samples are as follows:</p> <p><u>Kumbango POM</u></p> <ol style="list-style-type: none"> 1. Worker AA, Recruited 23/01/2023, Kernel Station Operator 2. Worker BB, Recruited 23/01/2023, Oil Room Operator 3. Worker CC Recruited 23/01/2023, Effluent Pond <p><u>Kapiura POM</u></p> <ol style="list-style-type: none"> 1. Worker DD, Recruited 15/03/2023, Housing upkeep. 2. Worker EE, recruited 26/06/2023, Housing upkeep 		
Corrections:	<p>The 3 workers who were originally employed as temporary workers at Kumbango POM have been confirmed as permanent employees on 24.08.2023. As a result, these 3 individuals are now able to carry out the core work of the POM.</p> <p>However, in the case of the 2 sample workers for the Kapiura POM, their responsibilities are focused on housing upkeep, which is not considered as core work.</p>		
Root Cause Analysis:	Kumbango POM and Kapiura POM were not aware of this RSPO requirement due to lack of information being made available to them.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Estates and Mills to make a list of all core and non-core jobs. A procedure to be developed to as a guidance document for all Managers. 2. Awareness to be conducted with Managers regarding the procedure. 3. All Managers to conduct a review of all temporary employees and ensure that none are conducting core work. The review to also determine the status of workers and a permanent contract offered if the task falls under core work. 		
Assessment Conclusion:	All core works such as production operators are performed by permanent employees. Temporary workers are only engaged when there is a need especially during peak season and limited to the assistance work at workshop. This has been verified through the workers master list, training records to manager regards to recruitment of temporary workers. Based on the evidence obtained, the minor non-conformity was effectively closed on 30/08/2024.		

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N4	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	30/08/2024
Indicator & Category (Critical / Minor)	6.7.2 (Minor)		
Statement of Nonconformity:	The assigned operative trained in first aid was not present in the field.		
Requirement Reference:	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	The assigned operatives trained in first aid were not present during the visit of the following operations: i) harvesting at Garu Estate (field no. GR200, Ave. B) ii) manual weeding at Garu Estate (field no. GT0800, Ave. 2)		
Corrections:	All Supervisors and Section Leaders to be trained up as first aid operatives and provided with the field 'first aid bum bag'.		
Root Cause Analysis:	Insufficient number of trained first aid operatives at Garu Estate.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Review the adequacy of First Aid kits and First Aid officers at all Estates. 2. Conduct training with all designated First Aid officers. 3. Conduct briefing to all workers on the availability of first aid kit, location and PIC's. 		
Assessment Conclusion:	This is not applicable as, for the current assessment, NBPOL has opted to switch from multi-mill to single mill certification. Kumbango Palm Oil Mill only receives FFB from own estate which are Bebere Estate, Kumbango Estate, Togulo Estate, Dami/Waisisi Estate, Malilimi Estate and Rigula Estate, so these non-conformities do not apply to Kumbango Palm Oil Mill and its smallholders.		

Previous Audit Minor Non-conformity			
NCR Ref #	2376409-202308-N5	Issued Date	18/08/2023
Due Date	17/9/2023	Closure Date	30/08/2024
Indicator & Category (Critical / Minor)	6.7.4 (Minor)		
Statement of Nonconformity:	The status of whether or not the worker is eligible to get insurance compensation claim due to accident was undetermined.		
Requirement Reference:	All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection.		

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Objective Evidence:	There had been an accident to a worker (Emp. ID 6XXXX1) at Numundo Oil Mill on 12/10/2021 (<i>but reported in the accident logbook 12/10/2022</i>). Based on the Injury Assessment Report (IAR), the company's clinic had classified the injury as Major and requires workers compensation. However, the IAR was not available at the company's Human Resource Department for further process. Thus, the status of whether or not the worker is eligible to get insurance compensation claim due to accident was undetermined.
Corrections:	Worker's compensation payment relating to this injury to be processed.
Root Cause Analysis:	Management lack of understanding of the injury reporting procedure and the requirement to submit documentation for processing of Worker's Compensation
Corrective Actions:	<ol style="list-style-type: none"> 1. Amend EOM reporting template and KPI Reporting template to include a column for worker's compensation check. 2. Conduct refresher training with all Managers on the injury reporting procedure and flowchart. 3. On a monthly basis, Sustainability to cross-check on reported cases entitled for worker's compensation and ensure accurate and timely processing.
Assessment Conclusion:	This is not applicable as, for the current assessment, NBPOL has opted to switch from multi-mill to single mill certification. Kumbango Palm Oil Mill only receives FFB from own estate which are Bebere Estate, Kumbango Estate, Togulo Estate, Dami/Waisisi Estate, Malilimi Estate and Rigula Estate, so these non-conformities do not apply to Kumbango Palm Oil Mill and its smallholders.

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: 2376409-202308-I1</p> <p><u>Indicator 6.2.4</u></p> <p>Management plan to construct new housing to replace substandard housing and overcrowding quarters established in 15/03/2023 which 1,655 of workers housing with total PGK 374.98M has been allocated for period of 10 years.</p> <p>OFI raised for auditor to verify implementation on the next audit</p> <p>Verification / Follow-up actions:</p> <p>Housing inspections are conducted on quarterly basis by the management using the Housing Repair and Maintenance Checklist (PF29) to identify any defects of the house building and sanitation facility. Once identified, notification to the company's Construction Department will be made for further actions. Based on samples of the PF29, most of the repair and maintenance were done in timely manner. Sighted new housing constructed for each operating units by phase which planned to complete in 2033. Site visit done found that the new housing accommodate with 2 rooms , kitchen and toilets</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2538795-202408-M1	Critical	3.6.2	30/08/2024	2/11/2024

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2538795-202408-M2	Critical	1.1.4	30/08/2024	2/11/2024
2538795-202408-N1	Critical	2.1.2	30/08/2024	Open
2538795-202408-N2	Critical	3.3.2	30/08/2024	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss *SD Guthrie Kumbango Palm Oil Mill* Certification Unit's environmental and social performance, legal and any known dispute issues.

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Communities	Masalikiliki Community Planting	Face to face
Communities	Polapola Gama Community Planting	Face to face
NGO	Women Empowering Women	Face to face
Supplier	Brian Bell	Face to face
Governmental Department	Oil Palm Industry Corporation	Face to face
Internal	Mill workers	Face to face

Stakeholders comment	
1	<p>Feedback: Mill workers</p> <p>The management has been accommodative to the workers in term of welfare. Safety at the workplace is a top priority imposed by the management. Adequate trainings and free PPE were among the main needs given by the management. With regards to conditions of housing facilities, water & electricity supply were always monitored to obtain the information about the status of conditions and thereafter continue maintenance. Workers were also made to understand the mechanism to lodge complaint or grievance should there be any. There has been no issue with regards to delivering the terms & conditions stipulated in the employment contract so far.</p> <p>Audit Team verification and response: No further issue.</p>
	<p>Feedback: Brian Bell</p>

2	<p>The supplier has a good relationship with the company where they have been doing business for many years. The management and staff of the operating units have also been very accommodating should there be any issues of concern. The company has always invited the supplier to attend the stakeholder meetings as a channel to discuss any issues. They were also made to understand the mechanism to lodge complaint or grievance should there be any. Business transactions are done through fair and unbiased process starting from request of price quotations. Generally, timing of invoice clearance was good with occasional hiccups which nevertheless resolved without much complication. However, no official grievance lodged by the supplier so far pertaining the clearance timing.</p>
	<p>Audit Team verification and response: No further issue.</p>
3	<p>Feedback: Community planting representatives (Masalikiliki and Polapola Gama)</p> <p>The community planting confirmed that pricing mechanism was clearly explained to them and there has been no issue so far in term of timing of payment. The management and staff of the operating units have also been very accommodating should there be any issues of concern. The company has always invited them to attend the stakeholder meetings as a channel to discuss any issues. They were also made to understand the mechanism to lodge complaint or grievance should there be any.</p>
	<p>Audit Team verification and response: No further issue.</p>
4	<p>Feedback: Women Empowering Women (WEW)</p> <p>The company has been very supportive in assisting WEW to meet their objective which is to maintain safe and harmonious communities which eventually helps to reduce crimes. Among the resource contributed by the company, apart from financial support are transportation, meeting facility, place to conduct their activities such as life skills and financial literacy trainings. WEW is very grateful to the company.</p>
	<p>Audit Team verification and response: No further issue.</p>
5	<p>Feedback: Oil Palm Industry Corporation (OPIC)</p> <p>NBPOL has always been very cooperative to the agency. OPIC frequently got involve in many of the company's activities such as field training, field inspection & evaluation, replanting process, and grievance management to name a few. The company has always invited them to attend the stakeholder meetings as a channel to discuss any issues.</p>
	<p>Audit Team verification and response: No further issue.</p>

List of land owner / user contacted

Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
N/A	N/A	N/A	N/A	N/A	N/A

Note

Based on comprehensive desktop studies, documentation reviews, and records reviews, there is no evidence of land ownership by other users or any customary rights associated with the land currently under oil palm operations. The Unit of Certification is in its third generation of planting, with the current landowner holding the property for over 25 years. A review of the complaint and grievance records during audits confirms that there have been no issues related to land conflict involving this Unit of Certification.

As a precaution, the CB maintains a mechanism to identify and consult any interested parties should any claims or rights be identified in the future. This includes keeping track of all consultations conducted during the certification cycle to ensure comprehensive coverage.

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

3.5 Impartiality and conflict of interest

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

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that SD Guthrie Kumbango Palm Oil Mill has complied with the PNG & Solomon Islands 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 SD Guthrie Kumbango Palm Oil Mill is certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: Mohd Razaleigh bin Mohamad	Name: Benjamin Osa
Company Name: BSI Services Malaysia Sdn. Bhd	Company Name: New Britain Palm Oil- WNB
Title: Client Manager	Title: Sustainability Manager
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 30/08/2024	Date: 17/11/2024

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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	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available.</p> <p>Smallholder Requirement:</p> <p>Organization that is managing the smallholders shall hold relevant documents and make available to interested parties on request.</p> <p>- Critical (Major) compliance -</p>	<p>There is a list of publicly available documents issued by NBPOL's Sustainability Department WNB and communicated through meeting with stakeholders and display on notice boards. Among the documents which can be made available to public are:</p> <ol style="list-style-type: none"> 1) Land titles/user rights 2) Operational Safety Management Plans 3) Plans and impact assessments relating to environmental and social impacts 4) HCV documentation 5) Environmental Management Systems (ISO14001) 6) Details of complaints and grievances 7) Negotiation procedures (available at NBPOL Lands Department) 8) Continual improvement plans 9) Public summary of certification assessment report 10) Human Rights Policy 11) Consultation and communication procedure <p>Other than that, NBPOL-WNB published their document in the websites www.nbpol.com such as policies and procedure, sustainability structure, sustainability reports, certification and indices, stakeholders' consultations and NBPOL foundation.</p>	Complied

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1.1.2	Documented Information is provided in English and accessible to relevant stakeholders. Explanatory information may be provided in writing or orally in Tok Pisin (PNG) or SI Pijin (Solomon Islands) - Minor compliance -	All the documents are available in English and accessible to all stakeholders which can be requested through Communication and Consultation Procedure and approval by heads of department. Since the last assessment, there has been no request from any stakeholders.	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	Should there be any request for information that are specified in the RSPO P&C from any stakeholders, record of request will be maintained in a few ways such as Communication Logbook, and filing of correspondence documents e.g., email printout, and letter. There has been no request for information that are specified in the RSPO P&C from any stakeholders since the last assessment.	Complied
1.1.4	(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official. - Critical (Major) compliance -	Addressed in the Communication and Consultation Procedure. Stated in the procedure, any communication and consultation need to be dealt by the receiving department within 30 days, and 90 days' timeframe for any communication/consultation with intervention of other department. The procedure has been communicated to all stakeholders during the stakeholder's consultation which was conducted for all certification units under NBPOL-WNB certification units. Crosschecking through interview, the sampled stakeholders were able to demonstrate a good understanding of the procedure. Major Non-conformities The Company had received a request from the trade union on 30/07/2020 with regards to Christmas bonus through a meeting. The company has revised the Christmas bonus on 06//12/2022 (ref.: internal memo). However, this has yet to be officially communicated to the trade union. This is not in line with the company's Consultation and Communication procedure.	Non-compliance

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1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>NBPOL-WNB has their list of stakeholders which is updated from time to time. Generally, the stakeholders are of various categories such as local communities, surrounding landowners/premises, authorities, contractors, suppliers/vendors, and NGOs to name a few. The list has the information about nominated representatives, contact numbers, e-mail addresses and location addresses. The list of stakeholders has been updated in 2024 for all operating units.</p>	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts by the milling Company. The policy is extended to smallholders through extension services provided by the Company and Government. Smallholders are expected to apply the policy in their own dealings with others.</p> <p>Smallholder Requirement:</p> <p>Organization that is managing the smallholders required to have a written policy committing to a code of ethical conduct and integrity in all operations and transactions</p> <p>- Minor compliance -</p>	<p>SD Guthrie Berhad has addressed its policy for ethical conduct in Code of Business Conduct (COBC) and to be implemented in all business operations and transaction, including recruitment and contracts. In this statement, SD Guthrie Berhad expresses its unwavering commitment to fostering good governance and transparency while adhering to the Group's Policies & Authorities and Code of Business Conduct.</p> <p>The Code of Business Conduct serves as a guiding document for SD Guthrie Berhad, enabling the organization to embrace the fundamental values of Integrity, Respect & Responsibility, Enterprise, and Excellence. These values serve as the guiding principles for conducting business in a fair, honest, and ethical manner. The Code of Business Conduct is applicable across all mills, estates, and the Smallholder Department within the organization.</p>	Complied
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>At the operating unit level, the system to monitor is mainly by regular checking of the contractors' legal compliance and employees' welfare by the management. Apart from that, annual internal audit is also one of the methods to ensure whether the management is monitoring the compliance and implementation of the policy of the counterparties. Since the last assessment, there</p>	Complied

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		has been no report related to violation of ethical conduct. Should there be any, it will be handled according to Clause 13 of the COBC.	
Principle 2: Operate legally and respect rights			
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	<p>(C) The Unit of Certification complies with legal requirements</p> <p>Smallholder Requirement:</p> <p>Smallholders are to comply with all applicable PNG or Solomon Islands legal requirements. Organization that is managing the smallholders requires to monitor compliance during extension activities. Block inspection reports to provide evidence of compliance.</p> <p>- Critical (Major) compliance -</p>	<p>The certification has complied with legal requirements. Licence and permit as below:</p> <p>Kumbango POM</p> <ol style="list-style-type: none"> 1. Certificate Of Registration As A Factory (Mill maintenance Workshop) #16722 valid until 31/12/2024. 2. Certificate Of Registration As A Factory (Water Treatment Plant) #16723 valid until 31/12/2024. 3. Certificate Of Registration As A Factory (Power House) #16724 valid until 31/12/2024. 4. Licence To Keep Store Where Inflammable Liquids and/or Dangerous Goods May Be Kept#24497 valid until 30/09/2025 5. Weighbridge Certificate Of Inspection #ICCC3109 dated 01/08/2024 with serial number: 202850040. 6. Environmental Permit under Section 65 of the Environment Act 2000 #EP-L2(411) dated issue 08/03/2012 valid until 03/04/2037 (25 Years) 7. Certificate Of Registration As A Factory (Boiler) #15232 valid until 22/07/2025. <p>Bebere Estate</p> <ol style="list-style-type: none"> 1. Certificate Of Registration As A Factory (Power House) #16642 valid until 31/12/2024. 2. Certificate Of Registration As A Factory (Tyre Bay) #16641 valid until 31/12/2024. 	Complied

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		<p>3. Certificate of registration of a boiler pressure vessel #15122 valid until 22/07/2025</p> <p>4. Licence to keep a store where inflammable liquids and/or dangerous goods may be kept #24471 valid until 30/09/2025</p> <p>5. Licence to keep a store where inflammable liquids and/or dangerous goods may be kept #24470 valid until 30/09/2025</p> <p>Dami/Wasisi Estate</p> <p>1. Certificate Of Registration as a Factory (Power House) #16644 valid until 31/12/2024</p> <p>2. Licence to keep a store where inflammable liquids and/or dangerous goods may be kept #24472 valid until 30/09/2025</p> <p>3. Certificate Of Registration as a Factory (Tyre Bay) #16643 valid until 31/12/2024</p> <p>4. Certificate Of Registration as a Factory (General Maintenance) #16645 valid until 31/12/2024</p> <p>5. Certificate of registration of a boiler pressure vessel #15123 valid until 22/07/2025</p> <p>Togulo Estate</p> <p>1. Certificate of registration of a boiler pressure vessel #15120 valid until 22/07/2025</p> <p>2. Licence To keep A store Where Inflammable Liquids and/or dangerous goods may be kept #24469 valid until 30/09/2025</p> <p>3. Certificate Of Registration as a Factory (Tyre bay) #16639 valid until 31/12/2024</p> <p>4. Certificate Of Registration as a Factory (Power House) #16640 valid until 31/12/2024</p> <p>Kumbango Estate</p>	
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		<ol style="list-style-type: none"> 1. Licence To keep A store Where Inflammable Liquids and/or dangerous goods may be kept #24467 valid until 30/09/2025. 2. Certificate Of Registration Of a Boiler Pressure Vessel #15119 valid until 22/07/2025 3. Certificate Of Registration as a Factory (Power House) #16638 valid until 31/12/2024 4. Certificate Of Registration as a Factory (Tyre Bay) #16637 valid until 31/12/2024 	
2.1.2	<p>The milling Company has a documented system for ensuring legal compliance in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p> <p>Smallholder Requirement: Organization that is managing the smallholders shall disseminate information on legal changes to smallholders.</p> <p>- Minor compliance -</p>	<p>NBPOL-WNB updated the Legal and Subscribed Register on July 30, 2024. The assessment of legal requirements relevant to the operations was conducted by Teup Goledu, the company secretary. The Legal and Subscribed Register was prepared in accordance with PNG laws and regulations, including the PNG Environmental Act 2000, PNG Environment (Water) Regulation 2002, Environmental Health Act, PNG Industrial Safety, Health and Welfare Act, Child Welfare Act 1961, Conservation Area Act 1978, Education Act 1983, Employment Regulation 1980, Forestry Act 1991, Industrial Relations Act 1962, Land Act 1996, Lands Dispute Settlement Act 1996, Land Groups Incorporation Act 2009, Land Registration Act 2009, Oil Palm Industry Corporation Act 1992, Superannuation Act 2000, and Workers' Compensation Act. The register also includes the evaluation of the company's legal compliance with the RSPO P&C – PNG & SI National Interpretation indicators. No new updates to PNG legislation were identified, as confirmed by the technical expert and NBPOL management.</p> <p>Minor Non-conformities Based on the July 2024 payslips, some of the wages (PGK/hour) of the full time workers of contractors were below the regulated</p>	Non-compliance

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		<p>minimum wage (i.e., PGK3.50/hour). This is not in-line with contract agreements Clause 12 between the Company and the contractors, which requires the contractors to comply with the legal minimum wage. Examples as follows:</p> <table> <tr> <th>Operating units</th><th>Contractors</th><th>Worker's name</th><th>Wages paid (PGK/hour)</th></tr> <tr> <td>Dami Estate</td><td>Vatu Development</td><td>Dxxxxxx Kxxx</td><td>3.00</td></tr> <tr> <td>Bebere Estate</td><td>Ebenezer Management</td><td>Bxxxx Wxxxxxx</td><td>3.00</td></tr> <tr> <td>Bebere Estate</td><td>Ebenezer Management</td><td>Jxxxx Nxxxx</td><td>3.00</td></tr> <tr> <td>Bebere Estate</td><td>Ebenezer Management</td><td>Bxxxx Wxxxxxx</td><td>2.00</td></tr> </table>	Operating units	Contractors	Worker's name	Wages paid (PGK/hour)	Dami Estate	Vatu Development	Dxxxxxx Kxxx	3.00	Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	3.00	Bebere Estate	Ebenezer Management	Jxxxx Nxxxx	3.00	Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	2.00	
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Bebere Estate	Ebenezer Management	Bxxxx Wxxxxxx	2.00																				
2.1.3	<p>For Company land, legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>For Smallholder land, boundaries have been defined by a registered surveyor and portion numbers allocated by the Surveyor General OR boundaries of Customary Land have been defined by traditional means and agreed between neighbours with common boundaries and other interested parties; AND there is no significant dispute over tenure.</p> <p>Smallholder allotment boundaries may be identified by traditional means provided that boundary locations are agree by all neighbouring parties that share common boundaries.</p> <p>Guidance: Significant disputes are those disputes currently before the Courts.</p>	<p>The NBPOL-WNB Lands & Mini Estate Departments manage the company's land matters. The company operates on both state lease lands and sub-lease lands. The lease documentation includes maps, lease agreements (with both the state and customary landowners), FPIC documentation (for sub-leases from customary landowners), and land titles. The lease agreements for the sampled estates were verified, and all boundaries were clearly demarcated and well-maintained by management. Security and management teams regularly conduct boundary inspections. During site visits to the sampled boundaries, no encroachment issues between the company and neighboring lands were identified.</p>	Complied																				

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	<p>Smallholders requirement:</p> <p>Smallholders, evidence of the “Right to use the land” will be demonstrated by compliance with the following:</p> <p>a) Land title or lease OR uncontested occupancy where</p> <ul style="list-style-type: none"> Boundaries have been defined by a registered surveyor and portion numbers allocated by the Surveyor General or boundaries have been defined by traditional means and agreed between neighbours with common boundaries and other interested parties; There is no significant dispute over tenure; Smallholder allotments, boundaries may be identified by traditional means provided that boundary locations are agreed by all neighbouring parties that share common boundaries. <p>- Minor compliance -</p>		
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements			
2.2.1	<p>A list of contracted parties is maintained. Contracted parties include parties with whom a formal documented contract is in place and Smallholders where the contract is implied through the Smallholder offering fruit for sale by placing it at the pick-up point and the Company accepting the Smallholders offer by collecting it. The price to be paid and other conditions of the transaction are communicated by the Company. Each Smallholder pick-up is a separate transaction.</p> <p>Guidance: The Company docket issued when small-holder fruit is collected is evidence of the contract for that transaction.</p> <p>- Minor compliance -</p>	NBPOL maintains their contracted parties in “NBPOL Stakeholders Register Listing”. The list is incorporated with other stakeholders such as NGOs, surrounding communities, government agencies, and schools to name a few. The list has the information about names of company, contact persons, contact numbers, and addresses.	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 all parties to the contract.	There is no changes compare to last year where it has been verified from the several samples of contract agreements for various tasks e.g., replanting and FFB transport, it is confirmed that there are	Complied

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	<p>Guidance: Companies may have standard conditions of supply for Smallholders which include this requirement.</p> <p>- Minor compliance -</p>	<p>specific clauses that require the contractors to comply with all relevant legal requirements.</p> <p>There is no changes since all smallholder and Mini Estates have undersigned the "Growa Stetment Form" which contains the commitment of the growers on meeting applicable legal requirements. Records of the documents were available for all sampled smallholders and mini estates.</p>	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.</p> <p>Guidance: Companies may have standard conditions of supply for Smallholders which include this requirement.</p> <p>- Minor compliance -</p>	<p>Based on several samples of contract agreements for various tasks e.g., replanting and FFB transport, it is confirmed that there is a specific clause that disallows the contractors to hire child, forced and trafficked labour. Onsite observation on FFB transport and replanting operations confirmed that no children were performing the tasks. There is also a Vendor Integrity Pledge enforced to be signed by the contractors. The pledge emphasises on restriction of using child, forced and trafficked labour in their operations.</p>	Complied
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <p>Company plantations, this will be Division or Sub-division, for Smallholder fruit, this will be Smallholder name, Division or Sub- division.</p> <p>Proof of the ownership status or the right/claim to the land by the grower/smallholder.</p> <p>Milling Companies in PNG and the Solomon Islands may only source fruit from their own plantations and directly from Independent Smallholders in geographic proximity that are participants in the Unit of Certification of the applicable smallholder group.</p> <p>- Critical (Major) compliance -</p>	<p>Kumbango Palm Oil Mill only received FFB from certified supply bases and other certified estates that certified from other Palm Oil Mill under NBPOL and smallholders under the management of smallholder affair (SHA) department of NBPOL. It has been verified bases on the FFB weighbridge ticket, summary of FFB received and interview with the management.</p>	Complied
2.3.2	<p>No fruit is to be indirectly sourced through third party traders.</p>	<p>There is no collection centre in west New Britain province and Kumbango Palm Oil Mill only received FFB from certified supply</p>	Complied

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		bases and other certified estates that certified from other Palm Oil Mill under NBPOL and smallholders under the management of smallholder affair (SHA) department of NBPOL. For smallholders, FFB transport has been arranged by NBPOL through transport department.																					
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 by the Milling Company that includes the projected contribution of fruit supplied by Smallholders that are within the Unit of Certification. - Critical (Major) compliance -	NBPOL WNB has established a Business Plan from 2023 to 2027 and periodically reviewed on the progress. This business plan provides the strategic roadmap for the CU to achieve long term goals. It also provides business direction and plan for the management to optimize the operation and improve efficiency. Among the information available in the Business Plan is operational expenditures, CAPEX, projected yield (including from smallholders), projected CPO & PKO price, and sales.	Complied																				
3.1.2	The Milling Companies develop an annual replanting programme for Company plantations projected for a minimum of five years with yearly review. Smallholder requirements: Organization that is managing the smallholders develop replanting program for smallholders. - Minor compliance -	Replanting program has been made available for each operating units and verified by the auditor. Bebere Estate <table><tr><td>2025</td><td>2026</td><td>2027</td><td>2028</td><td>2029</td></tr><tr><td>157.00</td><td>-</td><td>-</td><td>219.57</td><td>122.10</td></tr></table> Dami/Waisisi Estate <table><tr><td>2025</td><td>2026</td><td>2027</td><td>2028</td><td>2029</td></tr><tr><td>214.64</td><td>1,48.90</td><td>99.30</td><td>-</td><td>-</td></tr></table>	2025	2026	2027	2028	2029	157.00	-	-	219.57	122.10	2025	2026	2027	2028	2029	214.64	1,48.90	99.30	-	-	Complied
2025	2026	2027	2028	2029																			
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214.64	1,48.90	99.30	-	-																			

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		<div>Togulo Estate</div> <table><tr><td>2025</td><td>2026</td><td>2027</td><td>2028</td><td>2029</td></tr><tr><td>114.10</td><td>167.40</td><td>207.40</td><td>-</td><td>-</td></tr></table> <div>Kumbango Estate</div> <table><tr><td>2025</td><td>2026</td><td>2027</td><td>2028</td><td>2029</td></tr><tr><td>438.40</td><td>210.50</td><td>139</td><td>-</td><td>-</td></tr></table>	2025	2026	2027	2028	2029	114.10	167.40	207.40	-	-	2025	2026	2027	2028	2029	438.40	210.50	139	-	-	
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438.40	210.50	139	-	-																			
3.1.3	<p>The Milling Company holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>Management review has been conducted on 02/08/2024 attended by all head of department and has been chaired by NBPOL WNB General Manager. Issues that has been discussed is finding from internal and external audit, mill and estates performance, highlighting issues and etc,</p>	Complied																				
<p>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.</p>																							
3.2.1	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>Continuous improvement plan sighted in the document “CIP-Continuous Improvement Plan (2024-2029)”which has been established for the operations, environment and social. For environment, the management has plan to</p> <div><div>1.</div>Reduce the GHG during the natural treatment systems by installing biogas plant</div> <div><div>2.</div>Reducing the smoke density emission by doing annual calibration and to records the black smoke emission.</div> <div><div>3.</div>Install sufficient catchment (PCDs) to trap any escape of raw pollutant to the environment.</div>	Complied																				

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		<ol style="list-style-type: none"> 4. Awareness on protection of river to all the workers and dependent. 5. Upgrade and refurbish steam turbine. <p>While for social, the management has plan to;</p> <ol style="list-style-type: none"> 1. To improve access for foods by establishing food gardens with total 300metre square area allocated for all housing at the replanting area. 2. Improving water quality with collaboration of construction department and proposing for UV light installations. 3. Include new workers housing in CAPEX which 1 DLQ has been approved. <p>While for other estates, it has been verified based on the document title "Action Plan for continual improvement in sustainable performance 2018-2028". The plan includes the management plan to minimizing the use of certain pesticides, reducing negative and enhancing positive environmental impacts, waste reduction, pollution, emission and non-renewable energy and social impacts.</p>	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p> <p>- Minor Compliance -</p>	<p>RSPO metric template version 2.1 is used for the reporting of NBPOL Kumbango Palm Oil Mill Certification Unit's metrics (economic, social and environment). Data reporting period is January to December 2023 for (social and environment metrics) and economic metrics from Jul 2023 – Jun 2024 (counting back from audit month). Based on verification with input data, no discrepancies of data reported for the said period for all metrics.</p>	Complied
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.			

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3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders provides relevant SOP of smallholding operations to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>NBPOL WNB has established Standard Operating Procedure as guidance for the palm oil mill daily operations. The SOP was documented in Standard Operating Procedures Listing Summary – 2024. Among the sections covered in the SOP are as follows:</p> <ul style="list-style-type: none"> • Milling – General (covering all the mills) • Engineering – General • Milling – Workshops • Transport • Heavy Equipment Workshop • Clinic • Plantations – General • Agronomy • Tractors • Sustainability • Smallholder Affairs • Management Guidelines • Environment Management Plans • Lands & Mini Estate Department <p>Safety and Health procedure has been established in Operational Safety Management Plan for Planation and Production Department. Among the sections covered in the SOP are as follows:</p> <ul style="list-style-type: none"> • Section 1: Occupational Health and Safety Policy • Section 2: OH&S Committee Member Procedure • Section 3: OHS Responsibility and Communication • Section 4: Risk Assessments • Section 5: Accident and Emergency Response • Section 6: Lost Time Injury Reporting and Recording • Section 7. Initial Reporting Requirements for Incidents (INR) • Section 8: Fatality and Permanent Disability Reporting and Recording • Section 9: Major Incident Flow Chart 	Complied
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		<ul style="list-style-type: none"> • Section 10: Workers Compensation Claims • Section 11: Health and Safety Procedures - Plantations / Production • Section 12: Health and Safety Procedures- General <p>Other than that, NBPOL has established sustainability procedure that include other several SOPs. Samples has been taken as below.</p> <ol style="list-style-type: none"> 1. SOPs for recruitment and selection dated August'24 2. Waste segregation and disposal dated 16/10/2024. 3. Clinic- Determining lost time injuries (LTI`s) dated 01/07/2026. 4. Agricultural Fire Fighting Procedure dated 01/07/2020. 5. Estate paycheck SOP dated 01/08/2023. 	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders maintains production records and field day attendance records as evidence of improved performance.</p> <p>- Minor Compliance -</p>	<p>The management has established different mechanism to monitor implementations of the SOPs such sustainability internal audit that has been done by the sustainability team on annual basis, workplace inspection by the estate management, OH&S meeting that has been conducted on monthly basis to discuss issues related to OH&S, performance monitoring units visit conducted on bimonthly</p> <p>Records of monitoring has been verified as per below</p> <p><u>Kumbango Palm Oil Mill</u></p> <ol style="list-style-type: none"> 1. Workplace inspection has been done on monthly basis by the OH&S committee which has and documented. Sample has been taken for inspection conducted on; 02//08/2024, 21/07/2024 and 19/06/2024 which cover all the workstations and activities. 	Non-compliance

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		<p>1. Internal audit conducted on 16/07/2024 and sighted in the document title NBPOL_IA_Mill report_Kumbango Palm Oil Mill/ Zaralyn Zakopa/16/07/2024 with total 1 Major Non-conformities has been raised and corrective action has been taken and verified by the auditor.</p> <p><u>Bebere Estate</u></p> <p>2. Internal audit has been conducted on 27/06/2024 by Juliana Mohe and the report has been made available documented in NBPOL_IA estates report_000370/Bebere/Nursery/Juliana Mohe/27/06/2024. There are 1 Major and 3 OFI has been raised and corrective action has been taken and verified by the auditor.</p> <p>1. Performance monitoring unit visit has been conducted on bimonthly basis and the report sighted in the "Performance monitoring unit; Field assessment report". Sample of visit taken that has been conducted on 05/08/2024. Based on the assessment, Bebere Estate achieve 92% score which classified under excellent category.</p> <p>2. Workplace inspection has been done on monthly basis prior to the OH&S meeting and sighted the records in the document OH&S Monthly Inspection Checklist. Latest inspection has been done on 20/05/2024, 24/06/2024 and 31/07/2024.</p>	
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		<p><u>Dami/Waisisi Estate</u></p> <ol style="list-style-type: none">1. Internal audit has been conducted by the sustainability department lead by Mr Albert Sola on 25/07/2024 and the internal audit report sighted in the document NBPOL IA-Estate Report_000396/Dami/Waisisi/ Albert Sola/25/07/2024.Total 17 Non-conformities has been raised by the auditor and all the issues has remarks as resolve and closed.2. Workplace inspection has been done on monthly basis prior to the OH&S meeting and sighted the records in the document OH&S Monthly Inspection Checklist. Latest inspection has been done on 21/05/2024, 27/06/2024 and 26/07/2024.3. Performance monitoring unit visit has been conducted on bimonthly basis and the report sighted in the "Performance monitoring unit; Field assessment report". Sample of visit taken that has been conducted on 22/04/2024. Based on the assessment, Dami Estate achieve 78% score which classified under good category. <p><u>Togulo Estate</u></p> <ol style="list-style-type: none">3. Workplace inspection has been done monthly basis prior to the OH&S meeting that has been done by OH&S committee to identify any incompliance to the requirement or any safety issues. Sample has been taken for workplace inspection on 24/07/2024, 27/06/2024 and 24/04/2024.	
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4. Performance monitoring unit visit has been conducted on bimonthly basis and the report sighted in the "Performance monitoring unit; Field assessment report". Sample of visit taken that has been conducted on 23/02/2024 and 03/04/2024.
5. Internal audit report NBPOL IMS-023 AA OP Estates Internal audit checklist_v.1.2 conducted on 20/03/2024 by Juliana Mohe with total 4 Major Non-conformities has been raised and corrective action has been taken and verified by the auditor.

Minor Non-conformities

1. Based on the contract agreements between the Company and contractors, the following rates were not in line with the latest NBPOL-WNB Standard Piece Rate (dated 06/20/2023):

Contract agreements with	Rates stated in the contracts	Rates stated in the Standard Piece Rate
Lemba Construction Ltd (transportation of gravel)	PGK15/m ³ for 1 to 10 km distance	PGK15/m ³ for 0 to 5 km distance and PGK20/m ³ for 6 to 10 km distance
Maltis Transport Ltd and Busuabong Ltd (FFB transport)	PGK23/mt FFB transported from	PGK23/mt FFB is not listed in

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		<table><tr><td></td><td>Kumbango Estate (Div. 3)</td><td>the standard piece rate.</td></tr></table> <p>2. At Dami Estate (Waisisi Div.), it was found that the sundry shop is using the price list for the month of June 2024 instead of August 2024.</p>		Kumbango Estate (Div. 3)	the standard piece rate.	
	Kumbango Estate (Div. 3)	the standard piece rate.				
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor Compliance -	<p>There is no changes since the management for each operating units are utilizing same records of monitoring, including any actions taken, are maintained and readily accessible. The verified records include:</p> <ul style="list-style-type: none">a) E-SHEQ001 Incident Form, version 3, revised 06/2015b) Estate Structured Crop Recovery Assessment Reportsc) ESH Monthly Inspection Checklist – Engineering Specific for Oil Milld) Internal audit reportse) Daily PPE checklists for various workstationsf) Waste disposal recordsg) RTE species monitoringh) Plantation Boundary Monitoring Checklist	Complied			
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.						
3.4.1	<p>(C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.</p> <p>Guidance: SEIA will be undertaken where:</p>	Social and environmental impact assessment (SEIA) Report was last carried out by a third-party consultant – Phili Environmental Services (PNG) Ltd. Report date July 2024 was made available for verification. Among the methodology used in the assessment are desktop review, community meetings, stakeholder engagements,	Complied			

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	<p>a) It is required by law; or</p> <p>b) The certified operation meets any of these thresholds:</p> <ol style="list-style-type: none"> 1. Land conversion exceeding 500 hectares; 2. Additional water withdrawal exceeding 500,000 cubic meters per year for irrigation or processing; or 3. Additional industrial wastewater discharge exceeding 10,000 cubic meters per year. <p>The SEIA may be comprised of separate documents being a Social Impact Assessment and an Environmental Impact Assessment provided there is collaboration in the production of the documents to ensure coordination.</p> <p>- Critical (Major) compliance -</p>	<p>and site visit observations. The objective and the purpose of the SEIA was to carry out a participatory assessment on the social and environmental impacts of NBPOL's existing oil palm agriculture operations, incorporating relevant environmental and social data, as well as stakeholder consultations. This is to identify potential impacts (both direct and indirect) and to determine whether these impacts can be satisfactorily addressed, with specific actions to minimise and mitigate potential negative impacts</p> <p>Environmental Impact Assessment (EIA) was carried by Sustainability Department – NBPOL for estate and mill operation. The latest review was done in July 2023, under revision 14. The coverage of EIA register includes:</p> <p>Kumbango POM</p> <ul style="list-style-type: none"> • General Milling Operation • Boiler Operation • Storage Of Petroleum Products • EFB Storage at Mill Site • CPO Despatch • POME Management • Lab Operation <p>Estates</p> <ul style="list-style-type: none"> • Crop Evacuation • Manual weeding • Upkeep spraying • Transporting • Workshop Operation 	
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		<ul style="list-style-type: none"> • Water abstraction • Waste Disposal • Power generation 	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. The SEIA shall be reviewed as a minimum once every two years and updated as necessary, in those cases where the review has concluded that changes shall be made to current practices. In any case, the complete SEIA shall be updated at least every ten years to evaluate the cumulative effect of incremental changes. There shall be evidence that the review includes the participation of affected stakeholders.</p> <p>Smallholder requirements:</p> <p>Improvements suggested at the pre-planting inspection should be noted on the inspection form.</p> <p>- Minor Compliance -</p>	<p>The following are among the recommended social management plan to be developed based on the assessment:</p> <ul style="list-style-type: none"> • To address housing issues especially with regards to adequacy of housing space • To manage the housing close to Dagi River at Kumbango Estate which has high risk of flooding when the river water rises • To provide appropriate headlights around compound for safety and security • To identify alternative fuel source for cooking as currently firewood is used by workers <p>The certification unit is currently preparing the management plan as the report was just obtained. Nonetheless, the implementation and monitoring of the existing social management plan is still being continued, which among others are:</p> <ul style="list-style-type: none"> • To improve housing facilities for employees by providing additional units or renovate the old units • To organise proper or units maintenance programme and have an improvement plan in place for upgrading labour quarters • Provision of compound areas for gardening and poultry activities • Management to consider other ways to improve workers' food security 	Complied

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		<p>Sighted the Environmental management Plan has been established.</p> <p>Kumbango POM and Sample Estate</p> <ol style="list-style-type: none"> 1. Environmental Management Plan (EMP) Rev. No. 3 dated 16/07/2018 2. Environmental Instruction Waste Management Plan (EI-02) Rev. No. 11 dated 01/07/2021 3. Environmental Instruction Water and Natural Resources Management Plan (EI-03) Rev. No. 9 dated 13/06/2021 4. Environmental Management system Manual (EM-01) Rev. No. 9 dated 20/08/2020 5. Habitat Management Plan Issue 03/07/2023 6. Integrated Pest Management Plan (IPM) dated 20/06/2024 <p>The environmental management has been prepared with the participation of affected smallholders.</p> <p>The management plan has been implemented and monitored by the respective person in charge assigned.</p>	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>Smallholder requirements:</p> <p>Management improvements suggested by organization managing the smallholders during routine block inspections shall be implemented as practicable.</p> <p>- Critical (Major) compliance -</p>	<p>Among the evidence of implementation of the above-mentioned management plans were:</p> <ul style="list-style-type: none"> • 15 years workers housing replacement project have been initiated. This is centrally managed by the NBPOL's construction department. • Monitoring of unauthorised occupants in the labour quarters • Budget for fencing all around labour quarters to provide better management and monitoring of unapproved visitors • Housing inspection is continued to monitor the conditions of labour quarters and thereafter take actions to address any findings. 	Complied

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		<ul style="list-style-type: none"> Unutilised land area is allocated for growing vegetables and chicken poultry to support food supply <p>The environmental management plan was monitored by the management. Several mechanism was used which is Waste Monitoring Record, Water Analysis Report and Environmental Performance Report. It has been update regularly in a participatory way.</p>	
Criterion 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.</p> <p>- Minor Compliance -</p>	<p>The Human Resource Department of NBPOL-WNB is guided by the "Standard Operating Procedure Recruitment & Selection". The procedure describes the steps for recruitment and selection which initiate from requisition management, sourcing and job posting, screening and selection, job offer, onboarding, reporting, and tracking. It is also stated that all selected applicants will be accessed for several criteria which are qualification, relevant experience, competencies, and personal qualities /attributes. The procedure was made available to the workers and their representatives where the procedure has been listed as publicly available document.</p> <p>In other document called "Disciplinary Policy and Procedure", July 2024 the process of terminations is described. Types of behaviours are classified into 3 which are poor behaviour, unacceptable, misconduct and gross miss conduct. The details of action to be taken based on the types of behaviour were also defined.</p>	Complied
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p>	<p>Based on interview with sampled workers and relevant stakeholder and documentation review, it was found that employment procedures as mentioned in indicator 3.5.1 were implemented and</p>	Complied

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		<p>all the records are adequately maintained. Induction process is mandatory to be carried out by operating units to ensure company's rules and regulations were socialized and acknowledged by the workers.</p> <p>Induction briefing, fill out application form, medical checkup, interview session, briefing on salary, employment terms and conditions, as well as information about grievance channel were conducted as per required in the procedures established. This was confirmed during interview with sampled workers comprising both of foreign workers from different origin countries and local workers. During the audit, stakeholder consultation was conducted with several neighbouring operating unit and local community. It was noted that job vacancies, if any, would be advertised near the locations of the operating units.</p> <p>At the operating units, application forms, interview assessment form, medical check-up report, copy of identification documents and employment contract for newly recruited employees were made available for verification. These are among the pre-requisites outlined in the recruitment procedure.</p>	
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>Smallholder requirements:</p> <p>Organization managing the smallholders to provide advice and training on identification and control of risks through extension activities.</p> <p>- Critical (Major) compliance -</p>	<p>Kumbango Palm Oil Mill</p> <p>Verified that all operations has been risk assessed and the assessment has been documented in the document "Kumbango Oil Mill Safety Register 2024". Outline in the same document that the management for each risk identified and procedure that has been established. For each operations, the management has established SOPs.</p>	Complied

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		<p>Sample has been taken for ramp operations which the management has established SOPs Traffic Control, SOPs for Ramp and SOPs for FFB Grading. The management also has plan to conduct awareness on SOPs for Traffic Control to all the drivers, crew, securities to comply with the SOPs established.</p> <p>While for supplying bases, risk assessment can be sighted in the document title NBPOL WNB OHS Risk where it covers of all operations in the estates. Samples has been taken for harvesting, spraying, fertilizers application and manual weeding. The risk assessment has included information such as hazards, inherent risk, current and additional measures, SOPs related and verifiers controls.</p> <p>Implementation has been verified on sites and most of the activities that has been verified by auditor comply with the control measure that has been established</p>	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Effectiveness on implementation of the OSH management plan has been monitored though workplace inspection that has been conducted on monthly basis, toolbox talks, OHS meeting and through the mechanism to raise issues related safety and health which has been called SHEQ</p> <p><u>Major Non-conformities</u></p> <p>1.Togulo Estate</p> <p>Workplace Risk Assessment (WRA) document No. OHSF-08, Revision 2, dated 07/08/2019, for Tyre Maintenance Activity (Tyre Boi), was revised on 21/06/2024. Risk assessment indicate handling flat tyre activities is one of the hazards and includes existing control measures such as issuance of PPE, including safety boots, coveralls, leather gloves, and dust masks. The</p>	Non-compliance

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		<p>assessment was classified as completed on 22/06/2024.</p> <p>During a site visit to the workshop, it was observed that three workers were changing a tractor tyre, but none were wearing leather gloves.</p> <p>An interview with one of the workers confirmed that leather gloves are required PPE for these activities, yet no leather gloves were found at the workshop. Additionally, there are no records indicating that leather gloves have been issued to the workers in question.</p> <p>2. Stated in the OH&S management plan clause 12.6; Fire extinguisher- the charge level of fire extinguisher must be checked periodically to ensure the fire extinguisher pressure is not low.</p> <p>Kumbango Palm Oil Mill Monitoring for fire extinguisher has been monitored 22/02/2024 and 17/05/2024. Site visit to Boiler area by auditor, found out there 1 fire extinguisher with low pressure.</p> <p>Togulo Estate Site visit to chemical store, diesel storage tank area and workshop found out that 3 fire extinguishers with low pressure. Notification has been made on 21/08/2024 to construction department.</p> <p>3. Dami / Waisisi Estate Internal audit conducted on 25/02/2024 by sustainability department highlighting issues on pesticides storage which</p>	
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		<p>sprayer storage, eyewash and shower needs to be repaired. It has been classified as completed on 14/08/2024. Notification to construction department has been made on 14/08/2024 reference 800023330 and work order has been issued.</p> <p>Site visit to pesticides store facilities at Waisisi Division found out that the emergency eye wash is not working and not in line with the status of completion stated in the internal audit.</p>	
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to those who will be affected by the programme, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>Smallholder requirements:</p> <p>Organization managing the smallholders to provide advice and ongoing support to Smallholders through field days and visits to Smallholder blocks.</p> <p>- Major Compliance -</p>	<p><u>Bebere Estate</u></p> <p>Training plan has been established for Bebere Estate which has been established 3 categories which are SOPs, safety and company policy awareness. Sample has been taken for month October 24 where the management has plan to conduct training for refuse collection, fertilizer handling, chemical spraying, lifestyle diseases awareness, and typhoid and malaria awareness.</p> <p><u>Dami/Waisisi Estate</u></p> <p>Training plan has been documented in 3 different documents, which are "Awareness schedule for Dami/Waisisi Estate 2024", high Risk Tasks safety training plan 2024" and Training schedule for Dami/ Waisisi Estate 2024. The management of the operating units has planned to do training for pruning standard & practices, payrate and grievance procedure, gender right policy, PPE usage, employment contact, domestic violence and overtime policy in December'2024.</p> <p><u>Togulo Estate</u></p>	Complied

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		Training plan has been documented in 3 different documents, which are "Awareness schedule for Togulo Estate 2024", high Risk Tasks safety training plan 2024" and Training schedule for Togulo Estate 2024. In December 2024, the management has plan do training for fertilizers application, chemical mixer, and sprayer.	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis. Appropriate records include records of training or evidence of competency for trade qualifications, boiler operation and other safety related activities such as chemical handling</p> <p>Smallholder requirements:</p> <p>Smallholder training records are maintained.</p> <p>- Minor Compliance -</p>	<p>Training records has been maintained and made available for auditor to verified.</p> <p><u>Kumbango Palm Oil Mill</u></p> <ol style="list-style-type: none"> 1st aid training dated 19/07/2024 by Jonah Udome Boiler Turbine Refresher course dated 26/06/2024 by Jimmy Pokuaea. <p><u>Bebere Estate</u></p> <ol style="list-style-type: none"> Riparian buffer zone, environment policy, forest policy, RTE that has been conducted on 19/06/2024, 25/06/2024 and 28/06/2024. Chemical handler training conducted on 25/06/2024, 26/06/2024 and 29/06/2024 where the topic is to discuss issues related to fertilizer application, chemical handling (MSDS, PPE, Spillage respond plan). 1st aid training conducted on 30/05/2024 and sample has been taken for 2 1st aider that been interview during onsite visit. Grievance procedure and gender right policy awareness on 10/04/202 and 15/04/2024 Awareness on payrates and sexual harassment conducted on 15/02/2024. 	Complied

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		<p>6. Safety in harvesting training conducted on 11/07/2024 that included tall palm harvesting, PPE, work risk assessment and harvesting tools.</p> <p><u>Dami/Waisisi Estate</u></p> <ol style="list-style-type: none"> 1. Recruitment and termination SOP and Employment Rights has been done 10/08/2024 done by Micah Finaka. 2. Gender right policy, COBC, bussnies ethnic policy training conducted on 19/07/2024 done by Micah Finaka. 3. Awareness for grievance procedure on 16/05/2024 conducted Micah Finaka 4. Emergency and evacuation plan conducted on 14/03/2024 conducted by Ryan Kafing. 5. Harvesting standard and practices dated 09/08/2024 done by Ryan Kafing. 6. Chemical handlers training on 24/08/2024 conducted by Terryman Soko <p><u>Togulo Estate</u></p> <ol style="list-style-type: none"> 1. Chemical handling training conducted by Leban Leban on 12/03/2024. 2. 1st aid training conducted by Glenda Saules on 29/05/2024. 3. Fertilizers applicators, usage of PPE and safety and standard procedure conducted on 28/06/2024 <p><u>Kumbango Estate</u></p> <ol style="list-style-type: none"> 1. Buffer zone training, compound clelainess and rubbish segregation on 22/02/2024 	
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		2. Grievance procedure training on 09/05/2024 3. Company policy and SOP awareness and 08/07/2024 4. Recruitment and termination SOP and 10/08/2024	
3.7.3	<p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor Compliance -</p>	<p>Training for supply chain conducted on 13/06/2024 by Zaralyn Zakopa at Kumbango Palm Oil Mill attended by 7 representatives from Kumbango Palm Oil Mill.</p>	Complied
Criterion 3.8: Supply chain requirement for mills (note: all supply chain requirements are considered as Critical (C) . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>Kumbango Mill only received FFB from own supply bases which owned by NBPOL which are Bebere Estate, Kumbango Estate, Dami/Waisisi Estate, Malilimi Estate, Togulo Estate and Rigula Estate. Crop diversion happen from certified smallholders and other estates which come from other certification units. The management for Kumbango Palm Oil Mill opted "Supply Chain Management Guideline" revision no;15.01 revision 2024 by sustainability department and approved by Mr Mohamed Azhaza Abdul Aziz.</p>	Complied
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>Not Applicable (NA) as the mills opted for IP.</p>	Not Applicable

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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 Table 10 of this public summary report.	Complied
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>Previously Kumbango Palm Oil Mill is under NBPOL West New Britain certification units which consist 5 Palm Oil Mill (Mosa Palm Oil Mill, Numundo Palm Oil Mill, Kumbango Palm Oil Mill, Waraston Palm Oil Mill. NBPOL decided to go for separate certification and go for initial certification. Under previous certification, Kumbango Palm Oil Mill have met all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organization, PalmTrace. Company has registered in PalmTrace system as follows:</p> <p><u>Kumbango Mill</u> Members ID: RSPO_PO1000007582 License valid until 09/12/2024</p>	Complied
3.8.5	<p>Documented procedures</p> <p>a. The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <p>b. Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</p>	<p>a. The management for Kumbango Palm Oil Mill opted "Supply Chain Management Guideline" revision no;15.01 revision 2024 by sustainability department and approved by Mr Mohamed Azhaza Abdul Aziz.</p> <p>b. The procedure covers all the requirement in the supply chain such as role and responsibilities, purchasing good in, sale goods out and outsourcing activities.</p> <p>c. Among the essential records maintained by the mills are the transaction documents of FFB reception, production and</p>	Complied

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	<ul style="list-style-type: none"> c. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). d. 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. e. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>delivery of CPO and PK, mass balance accounts that show the volume received and dispatched. Apart from that, training records were also well maintained.</p> <ul style="list-style-type: none"> d. Stated in the "Supply Chain Management Guideline" under clause 5; roles and responsibilities mentioned that specific responsibilities are define in the MG06, Palm Oil Management Guidelines, Palm Oil Milling Practice where clearly stated that the head of production/milling is the persons responsible for overall implementation and monitoring of NBPOL`s RSPO Supply chain certification Program. For Kumbango Palm Oil Mill, Mr Willie Kennick is the head of production. e. There is no non-certified product has been received for all Palm Oil Mill under NBPOL West New Britain where all the palm oil mill opted Identity Preserve Module 	
3.8.6	<p>Internal Audit</p> <ul style="list-style-type: none"> i. The mill shall have a written procedure to conduct annual internal audit to determine whether the mill: <ul style="list-style-type: none"> a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. ii. Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports. 	<p>Internal audit procedure has been revised on July 2024, version#06 document number; SUST-001- Internal auditing has been approved by the sustainability manager, West New Britain. Other than that, the management adopt procedure documented Supply chain management guideline (MG26) revision 15/01/2024. Stated in the guideline clause#16 internal stated that the format that need to be utilized by the lead auditor.</p> <p>Internal audit conducted on 16/07/2024 and sighted in the document title NBPOL_IA_ Mill report_Kumbango Palm Oil Mill/ Zaralyn Zakopa/16/07/2024 with total 1 Major Non-conformities has been raised and the report has been made available for review. The Major Non conformities has been closed and sufficient corrective action has been taken and verified by the auditor.</p>	Complied

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3.8.7	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<ul style="list-style-type: none"> I. Kumbango Palm oil Mill only received FFB from own supply bases which owned by NBPOL which are Bebere estate, Kumbango Estate, Dami/Waisis Estate, Malilimi Estate, Togulo Estate, Rigula Estate. Crop diversion happen from certified smallholders and other estates which come from other certification units. Sample of weighbridge tickets for FFB received has been verified by the auditor. II. Not applicable since this is initial assessment . III. Stated in the MG26 Guideline in clause; 15, non-conforming products and/pr document that non-conforming product will be allowed into the mill. This product will be isolated until further decision by the management. 	Complied
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a. The name and address of the buyer; b. The name and address of the seller; c. The loading or shipment / delivery date; d. The date on which the documents were issued; e. RSPO certificate number; f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g. The quantity of the products delivered; 	<p>As per interview, there are 2 types of CSPO buyer which are Kumbango Refineries or outside the West New Britain area and will be transported to Kimbe Bulking Terminal (KBT) and any purchasing will be arranged by shipping department. While CSPK, PK will be sent to Kumbango KCP</p> <p>Sample of weighbridge tickets</p> <p>Kumbango Refineries</p> <ul style="list-style-type: none"> a. The name and address of the buyer; Kumbango Refinery; Kimbe b. The name and address of the seller; Kumbango Palm Oil Mill c. The loading or shipment / delivery date; 22/07/2024 	Complied

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	<ul style="list-style-type: none"> h. Any related transport documentation; i. A unique identification number. 	<ul style="list-style-type: none"> d. The date on which the documents were issued; 22/07/2024. e. RSPO certificate number; 728122 f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); Certified Crude Palm Oil g. The quantity of the products delivered; 30.12mt h. Any related transport documentation; contract number S/NBM/0724/CPO00001 i. A unique identification numbers. 020256 	
3.8.9	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> i. The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii. The mill shall ensure the following: <ul style="list-style-type: none"> a. The mill has legal ownership of all input material to be included in outsourced processes b. The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary. c. The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 	<p>There is no outsource activities for Kumbango Palm Oil Mill where CPO has been transferred through pipeline to Kumbango refineries and own transport from Mosa Transport Limited (MTL) owned by NBPOL to Kimbe Bulking Terminal. While for PK, it has been transported to Kumbango refineries with own transport.</p>	Complied

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	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.		
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.	There is no outsource activities for Kumbango Palm Oil Mill where CPO has been transferred through pipeline to Kumbango refineries and own transport from Mosa Transport Limited (MTL) owned by NBPOL to Kimbe Bulking Terminal. While for PK, it has been transported to Kumbango refineries with own transport.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	There is no outsource activities for Kumbango Palm Oil Mill where CPO has been transferred through pipeline to Kumbango refineries and own transport from Mosa Transport Limited (MTL) owned by NBPOL to Kimbe Bulking Terminal. While for PK, it has been transported to Kumbango refineries with own transport.	Complied
3.8.12	<p>Record keeping</p> <ul style="list-style-type: none"> i. The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. ii. Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. iii. For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. iv. For Mass Balance Module, the mill: 	<p>Each mill have Daily and Monthly Production Summary Report. The summary reports the Crops received, Production data (milling hours, ton/hour, oil production, oil extraction, kernel production, kernel extraction rate, CPO stocks and dispatch, PK stocks and dispatch, Oil quality, Kernel quality, process data, oil loses, and kernel loses. The production summary reports demonstrate the balance of received FFBs and deliveries of CPO and PK. The CPO and PK quantities available in the mill are recorded using the Storage Tank Records excel sheets and Kernels Stock & Dispatch record excel sheets and monitored on real-time basis.</p> <p>As per the MG-26 SCC rev. 13 dated July 2021, the minimum retention time for all documentation is 3 years and generally all documents have been stored for 5 years.</p>	Complied

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	<p>a. Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>		
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	Conversion factor of CPO and PK production is depending on the actual OER and KER. Nonetheless, in forecasting the future productions, the OER and KER are estimated based on experience and performance. It was verified that the estimated OER and KER mentioned in Table 10 are in line with the mill's previous performance.	Complied
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	There is no changes compare to last year where the management adopted Daily Mill Production Report (DMRP) shows that extraction rates updated and based on CPO and PK actual performance.	Complied
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	<p>Kumbango Mill does not receive any FFB from uncertified supply base, therefore all CPO and PK produced are 100% certified.</p> <p>However, due to the smallholders that may sometimes be suspended from supplying to the mills, the FFBs will not be allowed into the mill. These FFBs will be isolated until further decision by the management.</p>	Complied
3.8.16	<p>Registration of Transactions</p> <p>i. Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to</p>	The monthly stock records of the PK and CPO volumes transfer to the refinery or crusher plant was reviewed. The records shows that the closing stock at the refinery or crusher are well balanced, and the products are not kept more than 3 months. The final products	Complied

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	<p>refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii. Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>will be shipped out by the refinery or crusher latest by 2nd month after receiving from the mills. While the shipping announcement for the mill will be then executed. The records of the PalmTrace transactions were verified and the announcements are promptly done as per established procedure. There is no conventional CPO and PK has been sold and removal is not applicable.</p>	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>As one of SD Guthrie subsidiaries, NBPOL has communicated their stakeholders about their RSPO Certification through on their website. There is no trademark logo used by the certification unit. The description of the certification does not lead consumers to believe that being an RSPO member implies the company is producing RSPO certified oil palm products. There is also no communication regarding NBPOL's RSPO membership. The only claims made was the business-to-business claims whereby the RSPO certificate number and the products was correctly stated in the CPO and PK delivery documents.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.</p>	<p>SD Guthrie 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.</p>	Complied
4.2	<p>In corporate communications, a member is allowed to:</p> <ul style="list-style-type: none"> A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO 	<p>SD Guthrie 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.</p> <p>The website had not displayed the RSPO website and had not display any RSPO Trademark.</p>	Complied

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	E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership		
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	<p>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:</p> <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	In the SD Guthrie Berhad (Formerly known as Sime Darby Plantation's) (SDP) 2021 Sustainability Report (https://sime-darbyplantation.com/wp-content/uploads/2022/04/SDP-SR-2021_20220429.pdf), SD Guthrie 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	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p>	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

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	<p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>		
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	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 SD Guthrie 2022 Sustainability Report (https://sdguthrie.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.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • 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	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 	As Kumbango Palm 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	As Kumbango Palm 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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	this document and that the claim itself can be supported through a certified supply chain		
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	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 SD Guthrie 2022 Sustainability Report (https://sdguthrie.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.	Based on the documentation review and interviews with relevant personnel, it has been confirmed that when confirming the sale of certified palm oil products, Kumbango Palm Oil Mill has adhered to the requirements of the RSPO Supply Chain Certification Standard (SCCS). Samples as below: CPO - IP Buyer: Kumbango Refineries Date: 07/07/2024 RSPO certificate No: RSPO 728122 Product description: CSPO IP Quantity: 27.52mt Ticket no: 022147 Contract No: S/NBM/0724/CPO00006	Complied

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5.2.3	<p>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:</p> <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	As Kumbango Palm 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. There is no distributor or wholesaler involves.	Complied
5.3 On pack claims			
5.3.1	<p>Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 	Complied

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	<ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 • License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* 	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> • License No.: RSPO-1106024 • License Start Date: 23/06/2023 	Complied

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	*Add RSPO TM Licence Number below or next to the claim.	<ul style="list-style-type: none"> License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 License Start Date: 23/06/2023 License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 License Start Date: 23/06/2023 License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
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.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 License Start Date: 23/06/2023 	Complied

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		<ul style="list-style-type: none"> License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	
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.	<p>Details of RSPO Trademark License of SD Guthrie Berhad as below:</p> <ul style="list-style-type: none"> License No.: RSPO-1106024 License Start Date: 23/06/2023 License Expiration: 22/06/2025 <p>However, it has been noted that there is no usage of the RSPO Trademark License and RSPO Label, and also no on-pack has been made. Consequently, further assessment of this requirement cannot be conducted.</p>	Complied
MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	The mill does not have any intention to accept and process any non-certified FFB, CPO or PK. Cross refer to Indicator 3.8.12 for further information.	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.	The mill does not have any intention to accept and process any non-certified FFB, CPO or PK. Cross refer to Indicator 3.8.12 for further information.	Complied
Messaging			
	Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:	Kumbango Palm Oil Mill producing crude palm product and does not involve in any labelling of end product.	Complied

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	<ul style="list-style-type: none"> The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org 		
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> RSPO Trademark that includes the tag "CERTIFIED"; or RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 	Kumbango Palm Oil Mill producing crude palm product and does not involve in any labelling of end product.	Complied
Principle 4: Respect community and human rights and deliver benefits			
Criterion 4.1: The unit of Certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p>(C) A policy to respect human rights, including Prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	SD Guthrie Berhad has established Group Sustainability & Quality Policy Statement dated 02/12/2019 by Group Managing Director where the company is respecting, upholding & no-exploitation of fundamental human rights. This policy statement is guided by the commitment spelt out in the Human Rights Charter (HRC). The HRC was last revised in 2020. It promotes the human rights, safeguard democracy and its institutions and not violate the rights of others. It also recognizes the important role Human Right Defenders. In accordance with the United Nations Declaration on Human Rights	Complied

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		<p>Defenders, the company is committed to safeguarding the confidentiality of those involved by establishing clear operational guidelines on the coordination, administration, and response to the allegations of threats through our Human Rights Defender Policy and ensuring that their internal policies and mechanisms protect and prevent harm to complainants, as well as responding to complaints on any alleged threats made to them. Apart from posting on the company's website, the policy was also communicated to the stakeholders mainly through stakeholder meetings and workers' routine musters.</p> <p>Reflecting to the above, feedback received from stakeholders' consultation conducted during the audit with sampled workers and several external stakeholders found that they able to demonstrate their understanding on the policy and , there is no issue raised related to the human right at each visited operating unit. During the interview with some of the workers (both local and migrant), they mentioned that they were aware of such policy and commitments by company even though they are not able to remember it word by word but is reflected in their working environment and the management always remind about it during morning muster and other training or meeting. They also provided with training and reminded during morning muster.</p>	
4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p>	<p>SD Guthrie Berhad prohibits any form of violence or harassment in their operation as per the above-mentioned policies. Based on interview with sampled workers and gender-based representatives, there has been no case reported with regards to instigation of violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	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			

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4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>Addressed in the "Grievances procedure guideline" updated in July 2023. According to the procedure, all pertinent stakeholders, including employees, have the right to raise complaints in the event they identify any violations of company policies by the company itself or its employees. This pertains particularly to the Human Rights Policy, in which NBPOL-WNB is committed to uphold the principles outlined in the United Nations Universal Declaration of Human Rights and the two associated covenants, including the safeguarding of human rights defenders. The management of NBPOL-WNB has taken steps to guarantee that individuals who raise complaints will be safeguarded and not face the risk of job loss or any form of retaliation.</p>	Complied
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>Addressed in the NBPOL-WNB's Communication & Consultation Procedure, version 3, dated 15/06/2023, with the following overarching objectives:</p> <ul style="list-style-type: none"> Facilitate the open and efficient exchange of information among all stakeholders of NBPOL, which encompasses both internal parties (including employees) and external stakeholders. Address and promptly rectify grievances or concerns raised against NBPOL's operations in a timely and appropriate manner. <p>This procedure clearly delineates the department responsible for responding to various types of communications. For instance, the Sustainability Department will handle communication with NGOs and government bodies pertaining to environmental, social, and new development projects. These communications may take the form of written correspondence, phone calls, emails, or verbal discussions. The details of grievances or communications will be meticulously recorded in grievance registers and community request books at the respective sites.</p>	Complied

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		<p>The timeline for managing and responding to grievances and requests is as follows:</p> <ul style="list-style-type: none"> - For internal grievances, responses are to be provided within 10 days of reporting. Any grievances requiring further investigation must be communicated to the involved party within a maximum of 90 days. - In the case of external grievances, the receiving Department is expected to respond within 30 days. Any grievances necessitating additional investigation should not exceed a 90-day timeframe. <p>The procedure has been communicated to internal stakeholders, such as employees and their dependents residing within the compound, during social awareness programs. Based on interviews, the sampled workers and illiterate workers can demonstrate their good understanding on the procedure.</p>	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Based on the complaint/grievance records, there is a part where the complainant needs to sign for acknowledgement. Based on the samples, the complaints/grievance raised were found to be appropriately handled according to the procedure.</p>	Complied
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>According to the statement outlined in the Whistle-blower Policy, complainants are given an additional option. In the event of their dissatisfaction with the company's response, they possess the right to escalate the matter and access to independent legal and technical advice.</p>	Complied
Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p>	<p>Some notable contributions to community development by Kumbango Oil Mill and its supply base are providing job opportunity</p>	Complied

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	Smallholder requirements: Smallholder should participate in Field days and other extension activities delivered by organization managing the smallholders. All records shall be maintained. - Minor compliance -	for the locals. Majority of the workers are from the surrounding communities. Other contributions such as providing various facilities such as transportations, sport facilities, road maintenance were also made by the NBPOL group level. Other than that contribution in term of providing miscellaneous goods for various events was also made to the nearby communities.	
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process where such documents have been issued by the appropriate Government agency. For Customary land where such documents are not available, evidence of ownership will be demonstrated as follows: - Critical (Major) compliance -	The right to use the land for the certification unit is demonstrated by either possession of lease agreement with PNG government or Incorporated Land Group (ILG). The lease documents are held and managed by the NBPOL-WNB Lands Department. The documents have the information about the lessor and lessee, land size, period of usage, and layout map to name a few. Based on verification of the documents, it is confirmed that all the agreements are still valid at the point of review.	Complied
	4.4.1(a) For PNG, there are no written laws on customary land, but decisions are guided by customs of the landowning group or clan and documented in a CLUA (Customary Land Use Agreement) which is valid for one planting cycle only. Decisions on land use and distribution are normally done conventionally at the level of the clan and may vary from clan to clan. Individuals only have exclusive rights to use and occupy land based on verbal and mutual agreement, whilst undisputed outright ownership status of customary land is vested in the clan. Traditionally, clans decide on occupancy and user rights. One has to be a member of a land-owning group through custom in order to have access to land.	Sub-lease agreements for customary land are established through the Incorporated Land Group (ILG) arrangement where it has been initiated by clan groups with the primary aim of formalizing customary land ownership. This process allows for the creation of Special Agricultural Business Lease agreements under the Land Act of 1996 between the ILGs and the Papua New Guinea (PNG) Lands Department, thereby legalizing the leasing of their lands.	
	4.4.1(b) For Solomon Islands, Customary Land may be recorded in accordance with the Customary Lands Record Act 1994 (as amended). This act provides for the Recording officer appointed by the National Records to determine the Customary Owners, the survey the land with	Not applicable for Papua New Guinea.	

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	<p>maps to be held at the Central and other Land Record offices. Other mechanisms to manage Customary Land may be applied.</p> <p>Companies must be able to demonstrate that where they have leased customary land, they have negotiated with the recognised owners of the land or their authorised representatives and have observed full FPIC requirements in those negotiations with all required details being appropriately documented.</p>		
4.4.2	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</p>	The incorporation of ILGs, the landowners have given their consent to lessee to develop the land. While this arrangement has always be recognized as a "joint venture" agreement between NBPOL-WNB and the ILGs.	Complied
4.4.2a	<p>Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making</p> <p>- Minor compliance -</p>	<p>The customary land development is controlled by the clan leaders and the clan communities. As stated in indicator 4.4.2, consent of the clan shall be available prior to the commencement of a sub-leasing.</p> <p>As sub-leasing of lands are clan affairs, clan members (or families) within the clan are involved in deciding the use of land.</p> <p>Since the development of oil palm in PNG, clans are making the initiatives to engage with NBPOL-WNB for land development.</p>	Complied
4.4.2b	<p>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</p> <p>- Minor compliance -</p>	<p>Since the development of oil palm in PNG, clans are making the initiatives to engage with NBPOL-WNB for land development. NBPOL-WNB does not trigger any form of development. Since the land are not going to be developed until the sub-lease agreement is finalized, the ILGs still have the rights to withhold the consents if the terms are not agreeable.</p>	Complied
4.4.2c	<p>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</p>	The sub-leasing is regulated under Section 54 of Land Registration Act.	Complied

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	status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	Land sub-lease agreements on customary land through Incorporated Land Group (ILG) arrangement are available. In the sub-lease agreement, it states the number of years of lease and the economic benefits to the ILGs. The sharing of the economic benefits will be under the jurisdiction of the Clan leaders.	
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	Maps are attached with the sampled land lease and sublease approved by PNG Department of Land Office. The scale of the maps is of either 1:15,000 or 1:25,000 or 1:38,000 are available.	Complied
4.4.4	All relevant information is available in appropriate forms and the English language, including assessments of impacts, proposed benefit sharing, and legal arrangements. Explanatory documentation may be provided in Tok Pisin in PNG or Solomon Pijin in the Solomon Islands and verbal presentation may be made in those languages. - Minor compliance -	The information incorporation of land groups is detailed in the Management Guidelines MG-21 Lands & Mini Estates Guidelines rev. 3, dated June 2014. The information of proposed benefits and legal arrangements are available in the Sub-lease agreement as detailed in indicator 2.1.3. The agreements are in English, and it is a government regulated agreement as the customary land rights are heavily protected by the PNG Department of Lands & Physical Planning. The Land Act protects customary land and as such it would be unlawful for a big project development to take place on customary land without formalizing the land administration process through the relevant government authorities.	Complied
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	The sub-lease agreements are government regulated agreement. As per the sampled sub-lease agreements, the definition of Landlord (the ILGs) includes in the case of natural person the executors, administrators and assigns of the Landlord and in the case of a company its successors and permitted assigns and where the context permits include any person authorised by the Landlord to act on its behalf.	Complied

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4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is reviewed in consultation with affected parties midway through the term of the agreement however regular communication between the parties is encouraged through the duration of the agreement.</p> <p>- Minor compliance -</p>	<p>As per the sampled sub-lease agreements, the agreed terms especially regarding the economic will be reviewed in fifteen (15) years from the date of the sub-lease agreement. Verification of the sampled ILG agreements i.e., Meloks/Rikau/Gule and Mami confirmed that the royalty for FFB had been revised. Due to some internal issues, some outstanding royalty payment for Meloks/Rikau/Gule has been deferred. Nonetheless, communication records between NBPOL and the ILG were well maintained. For Mami, also due to internal issue within Mami, NBPOL is delivering the royalty payment to the National Court Trust based on court order dated 18/12/2018.</p> <p>Other than such review, the ILGs are identified as external stakeholders of the company whereby the ILGs are invited to involve in the annual external stakeholder workshop. Records of the external stakeholder workshop for year 2024 shows the attendance of ILGs.</p>	Complied
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used.</p>	Complied
4.5.2	<p>(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.</p>	<p>There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used. The guiding principle of new land development or new land sub-leasing will be initiated by landowners. The landowners reserve all rights on the subject land. NBPOL does not have any influence on any decision.</p>	Complied

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	- Critical (Major) compliance -		
4.5.3	<p>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.</p> <p>- Minor compliance -</p>	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used. As identified in the Management Guidelines, environmental and social impact shall be considered.	Complied
4.5.4	<p>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.</p> <p>- Minor compliance -</p>	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used.	Complied
4.5.5	<p>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.</p> <p>- Minor compliance -</p>	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used.	Complied
4.5.6	<p>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</p> <p>- Minor compliance -</p>	There has been no new planting development since the last assessment visit. Should there be any, Management Guideline MG-21 Lands & Mini Estates Guidelines for Land Acquisition Practices rev. 3, dated 06/2014 will be used. The guiding principle of new land development or new land sub-leasing will be initiated by landowners. The landowners reserve all rights on the subject land. NBPOL does not have any influence on any decision.	Complied

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4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	There is no new land acquisition no intention to acquire new land since the last assessment.	Not Applicable
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation unless a full FPIC process has been undertaken with recognised community representatives and their right to use the land is verified in accordance with 4.4.1. - Critical (Major) compliance -	There is no new land acquisition no intention to acquire new land since the last assessment.	Not Applicable
Criterion 4.6: Any negotiations Concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must agree. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be in monetary form or according to custom and must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in</p>	Complied

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		Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.	
4.6.2	<p>(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. Distribution of monies within families is determined by the families.</p> <p>Guidance: Where possible, Companies shall set up banking arrangements with the ILGs to provide for monies to be paid directly into members' bank accounts at the agreed percentages to avoid the possibility of theft or diversion of funds.</p> <p>- Critical (Major) compliance -</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must agree. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be in monetary form or according to custom and must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	Complied
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings in accordance with National law.</p> <p>- Minor compliance -</p>	<p>The PNG customs varies from province and region to another. In some parts of PNG, the descendants of a particular tribal group or clan inherit land through patrilineal descent (male lineage) while others follow a matrilineal descent (female lineage). Therefore, the equal opportunities do exist in accordance with the PNG custom practices.</p>	Complied

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4.6.4	<p>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 provided that the right to privacy and confidentiality is respected..</p> <p>- Minor compliance -</p>	<p>There is no compensation for loss of legal, customary or user rights identified during this audit. Should there be any, it will be dealt according to the Land Act.</p> <p>While if there is any land dispute due to the current operations, it is dealt in accordance with the Communication & Consultation Procedure.</p>	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	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must be in agreement. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be monetary (money terms) or according to custom but must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	Complied

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4.7.2	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.</p> <p>- Critical (Major) compliance -</p>	<p>The PNG Land Act protects customary land and as such it would be unlawful for big land development to take place on customary land without formalizing the land administration process through the relevant government authorities. Customary land in PNG is heavily regulated through strong tribal customs.</p> <p>In any circumstance that if NBPOL-WNB would like to possess tenure to a land, under the Land Tenure Conversion Act, all people with any customary interests on the subject land must be in agreement. Under the Act prior to successful tenure conversion, the applicant must first adequately compensate all persons with customary interest on the subject land. The compensation can be monetary (money terms) or according to custom but must be made before the application can be approved. Any application under this Act must be accompanied by an approved and registered plan of survey.</p> <p>Based on the above, NBPOL-WNB is required to follow the Land Act to ensure all compensation are dealt and such PNG regulation is consistent with the RSPO P&C. The above are identified in Management Guidelines MG-21 Lands & Mini Estates Guidelines Land Acquisition Practices rev. 3, dated June 2014.</p>	Complied
4.7.3	<p>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.</p> <p>- Minor compliance -</p>	<p>There is no expansion identified in this audit. Despite there is no such expansion that may cause loss of access and rights, NBPOL-WNB has set a priority to employ the locals to work for the company. This is evident through employment records where information about hometown origin is available. Business opportunity such as grass cutting, and non-operational upkeep maintenance are also prioritised to local communities.</p>	Complied
<p>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.</p>			

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4.8.1	<p>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.</p> <p>Guidance: In some circumstances where FPIC was conducted many years ago, documented evidence of the process may not be available. In these cases, evidence of continuing agreement of all parties shall be regarded as evidence of resolution.</p> <p>- Minor compliance -</p>	<p>The lands developed by NBPOL-WNB are exclusively comprised of State lease lands or Sub-lease Lands in collaboration with Incorporated Land Groups (ILGs). Given that NBPOL-WNB's operations have been established for an extended period, dating back to the 1960s, many Free, Prior, and Informed Consent (FPIC) agreements are no longer in existence. Nevertheless, it has been demonstrated that there is a sustained consensus with the surrounding communities, and significant land disputes between NBPOL-WNB and landowners are absent.</p> <p>In the event of any present-day land conflicts within management units, these conflicts will be addressed in accordance with the Communication & Consultation Procedure, version 3, dated 04/07/2020. Depending on the nature of the dispute, the responsibility for management will fall to either the NBPOL-WNB Smallholder Affairs Office or the Lands & Mini Estates Department.</p>	Complied
4.8.2	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	<p>There were no new land conflicts recorded. Records on resolution of previous land conflict are maintained. The resolution includes independent land market evaluation by the Provincial Valuer.</p> <p>Documented records of the clan negotiation, participatory mapping, scratched maps and final accepted of the compensation is available.</p>	Complied
4.8.3	<p>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)</p> <p>- Minor compliance -</p>	<p>Please refer to indicator 4.4.2, 4.4.3 and 4.4.4 for details regarding the management of land development within NBPOL-WNB. There is no evidence of acquisition through dispossession or forced abandonment.</p>	Complied

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4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	No changes where the management maintained all the related records. Documented records of the clan negotiation, participatory mapping, scratched maps and final accepted of the compensation is available.	Complied
Principle 5: Support smallholder inclusion			
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	For Kumbango POM there is no smallholders programme that directly managed by the mill. FFB received under Kumbango Certification Unit supply bases estate. It will be some record of FFB received from smallholders when there is maintenance carried for at Mosa POM. Smallholder matters will monitored under SHA Department Office. Price of FFB will be communicated at their office. Thus this indicator was not available.	Complied
5.1.2	(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders. - Critical (Major) compliance -	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable
5.1.3	(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. Premium pricing, when achieved for RSPO certified sustainable palm oil is also shared with Smallholders. - Critical (Major) compliance -	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable
5.1.4	(C) Evidence is available that all parties within the Unit of Certification, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the basis on which their fruit is sold to the Companies. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable

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	mechanisms where applicable. To assist this, Companies include financial literacy information in their extension activities. - Critical (Major) compliance -		
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. Smallholder requirements: Smallholders must be able to verbally explain that they understand and observe their obligations and the obligations of the Company to whom they are selling their fruit. - Minor compliance -	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given. Guidance: Weight of FFB may be determined by weighing at the point of pick-up or by calculation of average bunch weight when weighed at the verified mill weighbridge. The organization managing the smallholders should determine the data used for payment and communicated to all smallholders. - Critical (Major) compliance -	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable
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). Other weighing equipment used may be calibrated using weights that are verified on the weighbridges. Records are maintained to provide an audit trail. - Minor compliance -	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office that will sent their FFB to Mosa POM. Therefore, this is not applicable.	Not Applicable

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	- Minor compliance -		
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>NBPOL-WNB have established the Communication and Consultation Procedure to ensure free and effective communication between all NBPOL stakeholders and external stakeholders.</p> <p>As for the smallholders, a Grievance Flowchart for Smallholder Growers has been established. The flowchart states that the smallholders are to raise their grievances to OPIC where they are to detail out the grievances on the Incident/Accident/Grievance Form provided by OPIC. OPIC then escalates the form to NBPOL Smallholder's Department. The Smallholder Department maintain a registry to monitor all grievances raised by the smallholders. Grievance Committee Meetings are conducted every fortnight to discuss on all the grievances raised buy the smallholders. The issues are then addressed by NBPOL accordingly.</p>	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	<p>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.</p> <p>- Minor compliance -</p>	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.	Not Applicable
5.2.2	<p>The Company and Government Extension Service provide extension services to support the development and implementation of livelihood improvement programmes, including capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard).</p> <p>PROCEDURAL NOTE:</p>	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.	Not Applicable

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	<p>The RSPO is currently developing a separate standard for Independent Smallholders to be referred to as the "RSPO Independent Smallholder Standard". A National Interpretation for PNG&SI will be developed after the standard is ratified.</p> <p>- Minor compliance -</p>		
5.2.3	<p>Where applicable, the Company and Government Extension Service provide extension services to Smallholders to enhance their understanding of the legal requirements for FFB production to maintain RSPO certification.</p> <p>- Minor compliance -</p>	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.	Not Applicable
5.2.4	<p>(C) Evidence exists that pesticide handling training is available from the Company and/or Government Extension Service for Smallholders within the Unit of Certification. This may be verified by interview with the Smallholders.</p> <p>- Critical (Major) compliance -</p>	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.	Not Applicable
5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.</p> <p>- Minor compliance -</p>	There is no smallholders programme under Kumbango POM. All smallholders was managed by SHA Department Office in term of support system. Thus, this indicator was not applicable.	Not Applicable
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	<p>(C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	NBPOL is adopting SD Guthrie Berhad's Human Rights Charter (HRC) to ensure decent work for all workers means providing equal opportunity, social protection, respecting rights at work and providing a platform for workers' voice and social dialogue. They respect the rights of workers and provide fair and favourable working conditions by promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union	Complied

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		membership, political affiliation, or age. They will facilitate opportunities for advancement for their employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights. The policy can be downloaded from https://www.sdguthrie.com/ . The policy was also communicated to the stakeholders through several other ways such as stakeholders' workshop, display on notice boards, trainings, and briefings.	
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non- payment of recruitment fees. - Critical (Major) compliance -	Based on interview with the workers and groups including local communities from different gender, origins, and job types, it is confirmed that there was no discrimination reported. The management has treated all employees equally for example in term of provision of accommodation, medical treatment, job opportunity, wages rate, etc.	Complied
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	The HR Department of NBPOL-WNB and the management of the sampled operating units were able to demonstrate the recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness through explanation of various processes which supporting documents such as application forms, offer letters, employment contracts, medical check-up results, and pay slips to name a few.	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. - Minor compliance -	Based on interview with the female employees at the sampled operating units, pregnancy testing is not conducted as a discriminatory measure, unless with the consent from workers for other purposes. No pregnancy test is included in the pre-employment medical check-up.	Complied
6.1.5	(C) A Social Issues Committee (SOC) is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	NBPOL has introduced the guidelines for the Social Issues Committee, entitled "Enhancing and Implementing Gender Equity and Social Inclusion in the Workplace," dated May 2020. The company is firmly dedicated to fostering a just and equitable	Complied

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	- Critical (Major) compliance -	environment that is devoid of discrimination. This commitment extends to ensuring the active involvement, accessibility, and social inclusion of women, individuals with disabilities, people living with HIV and AIDS, and other marginalized groups in all facets of NBPOL's operations. The Social Issues Committee has been established to formulate, implement, and oversee the effectiveness of the Standard Operating Procedures (SOPs) developed for this purpose. The committee's responsibilities encompass raising awareness, identifying, and addressing concerns specific to women, recognizing opportunities for improvement, and ensuring the execution of Gender Smart Audits and subsequent recommendations. Minutes of meeting were well maintained and made available for verification.	
6.1.6	There is evidence of equal pay for the same work scope. - 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 pay rate stated in the employment contract 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 the English language and verbally explained to them in language they understand. - Critical (Major) compliance -	Based on verification of the employment contract, which is written in English, the terms and conditions stipulated found to be complying with the applicable legislations such as Employment Act No. 54 in 1978 (Consolidated up to March 31/03/2001), National Gazette No. G775 Public Holiday Act (Chapter 321), and National Minimum Wages revised on 01/01/2023. Based on interview with the sampled workers, generally they have a good understanding about the pay and conditions. They also knew how to seek for clarification if needed.	Complied

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6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.</p> <p>Family members who work must be employed to ensure that they have access to those benefits. Notwithstanding that, young children may assist their parents on Smallholder blocks provided it does not interfere with their schooling, their physical and emotional development and they are under the direct supervision of their parents.</p> <p>- Critical (Major) compliance -</p>	<p>Verification of the sampled employment contracts and deduction consent forms, confirms that the payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, to name a few, found to be complied with the Employment Act No. 54 in 1978. Sample has been taken for month March, June and July 2024.</p>	Complied
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Several workers from various operations such as mill operators, laboratory, security, and general workers were sampled for evidence of compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. Based on verification of employment contracts, payslips, medical certificates, punch cards, and interviews, there was no evidence of legal requirements being breached.</p>	Complied
6.2.4	<p>(C) The Company 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. Smallholders may live in houses of traditional materials or other accommodation of their choosing.</p>	<p>Workers are accommodated at the housing complex quarters of the operating unit without any charges. Essential facilities such as potable water, electricity, medical clinic are also provided to all workers without any charges. Housing inspections are conducted on quarterly basis by the management using the Housing Repair and Maintenance Checklist (PF29) to identify any defects of the house building and sanitation facility. Once identified, notification</p>	OFI

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	- Critical (Major) compliance -	<p>to the company's Construction Department will be made for further actions.</p> <p>OFI</p> <ol style="list-style-type: none"> 1. The utilization of the Housing Repair and Maintenance Checklist (PF29) can be further improved especially in completing and updating the "Req. No.", "Repair by", and "Date Repaired" parts. 2. The method of identifying house defects can be further improved which currently is solely depending on PF29 inspection form of which conducted on quarterly basis. Some defects like pipe leakages were observed during the visit at the labour quarters, but they were not reported in the PF29 form. <p>School is available within the operating unit which is just a walking distance. Transportation is provided without charges if the school is not a walking distance.</p>	
6.2.5	<p>The unit of certification being the mill and Company operated plantations makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>There was no issue on accessibility to adequate and sufficient food supplies as sundry shops, which are run by third party vendors, are available in most of the housing complex. Workers are also free to go to the nearby towns for more options of groceries. Those estates which are located far from town such as Ove, the management provides transportation every fortnightly. There has been no complaint received with regards to the price of supplies. Based on interview, the basic supplies were affordable. The company is also monitoring the prices of goods by requesting the vendors to provide their price list every month as spelt out in the contract agreement. The Lands Department then review the price and come up with a list of revised prices which must be adhered by the sundry shop. Visit to the shop confirmed that the goods are sold according to the price list. Nonetheless, at Dami (Waisisi Div.), it was found that the</p>	Complied

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		sundry shop is using the price list for the month of June 2024. Thus, a non-conformity is assigned.	
6.2.6	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: Where a GLWC living wage standard (benchmark), or one that fulfills the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks¹. These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations.</p> <p>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.</p> <p>Once the benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be 	<p>Decent living wages (DLW) report for financial year 2024 is available for verification. It was prepared by Diane Mandui Mirio, consultant from Nara Kain Wei Community Training and consultancy. Based on the report, there is no national guideline for decent living wages for Papua New Guinean. The assessment for decent living wages conducted on participatory ways where a total of 970 workers were interviewed based on the RSPO Decent Living Wages Guidelines and Global Living Coalition Network (GCLN). It is reported that workers received an average of PGK3.71/hour/worker, which is above the regulated minimum wage.</p>	Complied

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	<p>used as the foundation for the gradual implementation of the living wage payment</p> <ul style="list-style-type: none"> The UoC may choose to implement the living wage payment in specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>		
6.2.7	<p>Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>All core works such as production operators are performed by permanent employees. Temporary workers are only engaged when there is a need especially during peak season and limited to the assistance work at workshop.</p>	Complied
<p>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.</p>			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Freedom of association and right to collective bargaining policy is documented in the "Employee Rights & Equal Employment Opportunities policy dated 12/07/2023 signed by Mohamed Azhaza Abdulaziz, General Manager, NBPOL-WNB. In the policy it stated that NBPOL-WNB will respect rights of all personnel to form/join trade unions and to bargain collectively. The policy has been established in 2 different languages which are English and Tok Pisin. The policy has been communicated to the workers through musters call as verified during the interview session with sampled workers during the audit.</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request.</p> <p>- Minor compliance -</p>	<p>Meetings between the company and the trade unions are conducted monthly. Minutes of meeting were made available for verification. Generally, the agenda of the meeting are focusing on wages, welfare, and trainings. The last meeting was conducted on 23/07/2024.</p>	Complied

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6.3.3	<p>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.</p> <p>- Minor compliance -</p>	<p>There was no interference by the management with the formation or operation of the trade union. The chairman and office bearers were appointed through voting during their AGM, which was last conducted in 2021. The next voting is expected to be conducted in 2025. This is confirmed through interview with the Chairman of the union.</p>	Complied
Criterion 6.4: Children are not employed or exploited.			
6.4.1	<p>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.</p> <p>- Minor compliance -</p>	<p>Policy for child protection is documented in the Minimum Age Specification policy version 03/09/2023. In this policy, young person is defined as a person of age between 14 and 18 years old. It is also stated as NBPOL is a part of SD Guthrie Berhad recognizes to protect the wellbeing of children and young people in line with national and international requirement. All contractors are required to adhere to the policy and shall not employ any persons under the age of 18 years old. Based on the verification of documents, site observations, and interview with the employees, there was no evidence that the company is hiring children.</p>	Complied
6.4.2	<p>(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure which must be carried out by clinic or supervisory staff to be applied where other documentary evidence of date of birth is not available.</p> <p>- Critical (Major) compliance -</p>	<p>As per PNG's Employment Act No. 54, 1978, revised in 2001, young worker is defined as 11 to 16 years old. However, based on NBPOL policy, recruitment of new workers shall only be done for person that above 18 years old. Age screening procedure is described in the policy mentioned in Indicator 6.4.1, clause 3.0, where applicant is required to present several documents as part of the age confirmation process, such as birth certificate, school certificates, letter from parent(s) confirming the date of birth, and letter from the village court or district court. Copies of those documents were made available for verification.</p>	Complied

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6.4.3	<p>(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work. Normally the minimum age for employment by the Company is 18 year however in certain circumstances such as school work experience, persons as young as 16 years may be employed. These persons are classified as Young Persons.</p> <p>- Critical (Major) compliance -</p>	<p>There was no evidence that young persons are being recruited by the certification unit based on the evidence described in Indicator 6.4.1 and 6.4.2.</p>	Complied
6.4.4	<p>The Company demonstrates communication about its “no child labour” policy and the negative effects of child labour through notices at workers’ housing compounds and Smallholder field days. It promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>NBPOL-WNB's policy against child labour is effectively communicated through various channels, including, but not limited to, as follows:</p> <ul style="list-style-type: none"> - Inclusion in Supplier Contracts and Supplier Induction Programs: Suppliers are mandated to familiarize themselves with NBPOL-WNB's policy against child labour and incorporate it into their business activities when working with NBPOL-WNB. - Distribution of Policy Booklets to Workers: Policy Booklets are provided to all workers, and these booklets are available in Tok Pisin, ensuring that the policy is accessible to a broad range of employees. - Ongoing Awareness Programs for Workers: Continuous training and briefings are conducted at regular intervals to keep workers informed about company policies, including the stance against child labour. - Child Labour Awareness During Field Days: Smallholders and independent estates receive ongoing awareness about the prohibition of child labour during field days. The Smallholder Grower Booklet (Growa Buklet) offered to smallholders contains information highlighting that child labour is not in compliance with international and PNG labour laws. 	Complied

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		<ul style="list-style-type: none"> - Annual External Stakeholder Workshops: These workshops, held on an annual basis, serve as a platform to reinforce the company's policies, including the Human Rights Policy, among external stakeholders. - Display on Notice Boards at OPIC: NBPOL-WNB's policies, including the one concerning child labour, are posted on notice boards at the Oil Palm Industry Corporation (OPIC) for enhanced visibility and accessibility. 	
Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Critical (Major) compliance -</p>	NBPOL-WNB adopts sexual harassment policy and other harassment in their Sexual Harassment policy dated 12/07/2023 signed by the general manager, Mr Azhazha Abdul Aziz. It is mentioned in the policy that the company is committed to maintain respectful for dignity for each individual working environment. The management of NBPOL also will not tolerate with any sexual harassment or any other harassments regardless the position holds by the offender. Should there be any cases, the management encourages the victims to report to the management for the next step of actions. The policy has been communicated to the workers through musters call as verified during the interview session with sampled workers during the audit.	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Critical (Major) compliance -</p>	Addressed in the Gender Right policy, dated 12/07/2023, signed by the general manager, Mr Azhazha Abdul Aziz. Based on the policy, NBPOL-WNB is committed to protect reproductive rights for female workers. Among the measures to ensure the commitment is implemented are through prohibition of sanction, prohibition of dismissal due to pregnancy and maternity leave, and to provide special protection to women during pregnancy especially in allocating types of work proved to be harmful to them. Apart from that, the management will ensure that no pregnant worker and	Complied

		breastfeeding mother is allowed to do any task that involved with chemicals. Based on site observations, interview and documents verification, there was no evidence that pregnant or breastfeeding workers are assigned to do task involved with chemicals.	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and a procedure has been determined that identifies actions are taken to address the needs of them and their babies. - Minor compliance -	On general practice, assessment of new mothers is done through gathering of information with regards to the needs of the new mothers through face-to-face interview by trained clinic staff. Records of assessment and the identified needs were well maintained and made available for verification.	Complied
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	Mechanism to make any complaint related to sexual harassment and other harassment is outlined in the Sexual Harassment policy, dated 12/07/2023, signed by the general manager, Mr Azhazha Abdul Aziz. The level of reporting is clearly described in the procedure which include the anonymity and confidentiality of information. Through interview, workers were able to explain on how to lodge any harassment report.	Complied
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	(C) All work is voluntary and following are prohibited: <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages 	Based on interview with the sampled workers, observation, documentation review and site visit to the labour quarters and estate facilities, the following were verified: <ol style="list-style-type: none"> a. Retention of identity documents or passports: All workers are free to keep their own identity card . There is no retention of identity documents. Sampled workers were interviewed and confirmed that they keep their identity card themselves. This was further verified during the site visit to the labour quarters, where identity card was observed to be kept in the workers houses. b. Charging of recruitment fee: Interview conducted with sample workers, there is no recruitment fee has been charged 	Complied

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	<p>Note: where a Company has advanced money to an employee as a loan, this is to be regarded as a debt to the Company by the employee and a documented arrangement for repayment is to be established that is acceptable to both parties.</p> <p>Smallholder requirements:</p> <p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Critical (Major) compliance -</p>	<p>c. Contract substitution: Based on document review, worker interview and site tour, it was noted all the migrant workers are legally recruited. Written employment contract was provided to them in a language that was understood by the workers. Explanation of terms and condition in the contracts was conducted in their origin country. Interview with the sampled workers confirmed that they have entered employment by voluntarily and freely basis. They also informed that all contract signed in their origin country is consistent with the terms and condition that they received upon arrival.</p> <p>d. Involuntary overtime: Based on interviews conducted with the sampled workers, all overtime work was carried out on a voluntary basis. Workers are free to decline any offers for overtime work.</p> <p>e. Lack of freedom to resign: Workers are free to resign as per stated in their employment contracts. This was confirmed during interviews with workers. There is no term and condition for any resignation</p> <p>f. Debt bondage: There is no evidence of any incidence of debt bondage. It has been verified based on sample of pay slips where there is no deduction of salary for debt. Further verification has been done through interview where there is no loan/borrowing money has been given by the management to the workers.</p> <p>g. Withholding of wages: There is no evidence of withholding of wages. Workers' wages have been paid by account and can be withdraw at the nearest bank and sighted evidence of payment that has been signed by the workers. There is evidence that there no workers' wages have been withheld. It has been further confirmed through interview with sampled workers</p>	
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6.6.2	<p>(C) Where temporary or migrant workers are employed for seasonal or activity related periods of high demand, these are regarded as "casual" workers. A specific labour policy and procedures for casual workers are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Documented in the "Temporary Employment Policy" dated 12/07/2023 signed by general manager, Mohamed Azhaza Abdul Aziz. Temporary worker is defined as a person that works minimum 88 hours per fortnight for a fixed short-term period according to their written contract which included seasonal labour. The process of recruiting temporary workers is outlined in the same document which describes that decision for recruitment is based on assessment only if the works cannot be completed by the current manpower. Requests need to be submitted to human resources department by completing all human resources documents which included medical examination. Employment contract has been signed and orientation has been conducted. Once the contract expired as per agreed timeline stated in the contract agreement, the management can decide either to permanently recruited the workers or proceeds for terminations.</p> <p>Based on samples of payslips (PPE #20240407, 20240505, 20240602) for four temporary workers (employment ID: NOM9292, NOM9296, NOM9293, NOM9294), which employment date starts on 02/04/2024 and the engagement period is 6 months. However, there was no evidence that contributions of superannuation fund from both employee and employer have been made after three months of employment. This is not in-line with the Superannuation (General Provision) Act 2000, Section 76 and 77.</p>	Complied
Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>Person responsible for safety has been identified for each operating units which has been verified by O&S committee as per stated in the OH&S management plan, section 3; OHS Responsibility and communication, 3.1 OHS Roles and responsibilities-personnel, that group manager is responsible to chair plantation group meeting and hold responsibilities for the safety performance of the plantation</p>	Complied

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		<p>group and drive improvement and awareness. As per verification, issues related safety, health and welfare has been discussed during the meeting.</p> <p><u>Kumbango Palm Oil</u></p> <ol style="list-style-type: none"> 5. Mr Nickson Ginura is the assistant manager for Kumbango Palm Oil Mill and has been appointed as chairmen for OH&S with other 9 other representatives. 6. OH&S meeting has been done on monthly basis which has been done on 26/07/2024, and 27/06/2024. <p><u>Bebere Estate</u></p> <ol style="list-style-type: none"> 7. Mr Samuel Kaupa is the estate manager for Bebere Estate and has been appointed as chairmen for OH&S with other 9 other representatives. 8. OH&S meeting has been done on monthly basis which has been done on 23/05/2024, 24/06/2024 and 31/07/2024. <p><u>Dami/ Waisisi Estate</u></p> <ol style="list-style-type: none"> 3. Mr Benson Kadeu is the estate manager for Dami/ Waisisi Estate and has been appointed as chairmen for OH&S with other 11 other representatives. 4. OH&S meeting has been done on monthly basis which has been done on 27/05/2024, 24/06/2024 and 26/07/2024. <p><u>Togulo Estate</u></p> <ol style="list-style-type: none"> 4. Mr Solomon Efi has been appointed as chairman for OH&S replacing Mr Benson Kadeu that has been transferred to other operating units. Total 9 other representative has 	
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		<p>been appointed in the committee which mainly responsible for safety, health and welfare issues.</p> <p>5. As per stated in the OH&S management plan, OH&S meeting need to be conducted on monthly basis and sample has been taken for month January'24 and February'24 which has been done on 29/01/2024 and 27/02/2024.</p> <p>6. Issues related OH&S and welfare has been discussed such as construction of new fishpond to supply the workers consumption, review the accident and near miss cases and health status (Malaria, TB and viral fever)</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>Emergency response procedure has been documented in the document EF-EP05-03 reviewed on May 2019 and revision on 12/06/2024 which mentioned that emergency drill need to be done every 6 months. As per site visits, it has been confirmed that 1st aider can demonstrate their understanding on the training on how to operate the 1st aid.</p> <p><u>Bebere Estate</u></p> <p>1. Emergency Drill has been conducted on 14/07/2024 and 12/07/2024.</p> <p>2. 1st aider has been identified with total 15 persons from different workplace and activities with training has been conducted on 30/05/2024 and 4 of the 1st aiders has attended training conducted by Red Cross Papua New Guinea conducted on 05-06th June 2024 and certificate sighted for verification.</p> <p>3. Accident happens on 21/05/2024 for harvesters while doing harvesting and report sighted in the records number</p>	Complied

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		<p>13623 and SHEQ records number 13833 and has been classified as lost time cases with 3-day LTI and sighted medical leave extension until 31/05/2024 with total of LTI, 8 days.</p> <p>Accident happens on 29/05/2024 for harvesters that have eye injuries with 1 day of LTI. Accident records sighted in the document 13624 and SHEQ form no;13835.</p> <p><u>Dami/ Waisisi Estate</u></p> <ol style="list-style-type: none"> 1. Emergency drill has been conducted on 21/05/2024 and 21/06/2024. 2. Total 11 1st aider has been identified and trained. Sighted competencies certificate for training conducted by PNG Red Cross Society on 18/06/2024 and training has been done on 31/05/2024 done by Sr Glenda Sailas, nurse in charge for Mosa Health Centre. 3. Accident records for Dami/Waisisi Estate has been sampled and verified as below. <ol style="list-style-type: none"> a. Accident happens on dated record no; 04708 for harvester at block WA 0100 (A3) with total 3 day lost time injury and SHEQ form has been issued on 12/07/2024 records number 04915. a. Accident happens on dated record no; 04707 for harvester at block WA 0100 (A3) with total 2 day lost time injury and SHEQ form has been issued on 15/02/2024 records number 04913. 	
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		<p><u>Togulo Estate</u></p> <ol style="list-style-type: none"> 1. Emergency drill has been conducted on 05/07/2024 and 31/07/2024. 2. Total 09 1st aider has been identified and trained. Sighted competencies certificate for training conducted by PNG Red Cross Society on 18/06/2024 and training has been done on 29/05/2024 done by Sr Glenda Sailas, nurse in charge for Mosa Health Centre. 3. Accident records for Dami/Waisisi Estate has been sampled and verified as below. <ol style="list-style-type: none"> a. Accident happens on dated record no; 16843 for harvester at Togulo 2 with total 4 day lost time injury and SHEQ form has been issued on 18/01/2024 records number 2740. b. Accident happens on dated 18/05/2024 record no; 04707 for harvester with total 3 day lost time injury and SHEQ form has been issued on 18/05/2024 records number 2740. 	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) as specified in Company procedures, which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>The management provides appropriate PPE to the employees in accordance with the WRA and SOP. PPE issuance records were well maintained and made available for verification. Among the information available in the record was name of employee, type of PPE (i.e., coverall, safety shoes, gum boots, mask, respirator, helmet, goggle, and gloves,), date of PPE received and receipt acknowledgement by the recipient. On site verification and interview with workers showed that the appropriate PPE was provided for free and worn accordingly.</p>	Complied

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6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection. - Minor compliance -	Should there be any medical care needed by the employees, clinics with certified person in-charge were provided at all the sampled estates. Based on site visits, all the clinics were well maintained and managed. NBPOL WNB is subscribing to a Life Insurance (Death Benefits) to cover the accident insurance for all their employees. Insurance claims are centrally managed by the Human Resource Department. Verification of sampled claims showed that the claims were generally made in appropriate manner.	Complied																		
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	Lost time injuries has been maintained for each operating units and sighted in the document WNB- LTI Register and sample has been taken for year 2024 <table><tr><td>Operating units</td><td>LTI (days)</td><td>Total accident</td></tr><tr><td>Kumbango Palm Oil Mill</td><td>2</td><td>1</td></tr><tr><td>Bebere Estate</td><td>26</td><td>9</td></tr><tr><td>Dami Estate</td><td>6</td><td>3</td></tr><tr><td>Togulo Estate</td><td>8</td><td>3</td></tr><tr><td>Kumbango Estate</td><td>26</td><td>10</td></tr></table>	Operating units	LTI (days)	Total accident	Kumbango Palm Oil Mill	2	1	Bebere Estate	26	9	Dami Estate	6	3	Togulo Estate	8	3	Kumbango Estate	26	10	Complied
Operating units	LTI (days)	Total accident																			
Kumbango Palm Oil Mill	2	1																			
Bebere Estate	26	9																			
Dami Estate	6	3																			
Togulo Estate	8	3																			
Kumbango Estate	26	10																			
Principle 7: Protect, conserve and enhance ecosystems and the environment																					
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.																					
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. Smallholder requirements: Organization managing the smallholders to manage IPM program for smallholders.	An Integrated Pest Management (IPM) Plan was established on 20/06/2024 by the Head of Crop Protection. The IPM strategies include: <ul style="list-style-type: none">Understanding economic thresholdsUnderstanding the biology of pests and beneficial organisms	Complied																		

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<p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> • Routine monitoring of both pests and beneficial organisms • Biological control methods • Physical control methods • Cultural control methods • Precise and targeted application of insecticides <p>The IPM is implemented when signs or evidence of pest attacks are observed in the plantations. A disease reporting procedure has been developed to address any attacks, which includes inspection, investigation, follow-up, and recommendations.</p> <p>The sampled estates have effectively implemented their IPM program as per the outlined procedures. Evidence of this implementation observed during site visits includes:</p> <ul style="list-style-type: none"> • Planting beneficial plants such as <i>Antigonon leptopus</i>, <i>Turnera ulmifolia</i>, and <i>Cassia cobanensis</i>. Additionally, since <i>Euphorbia heterophylla</i> naturally grows in PNG, the estates retain these plants as part of their beneficial flora. • Over spraying of herbicides is not practiced in WNB. It was noted that soft vegetation is maintained in the field, with herbicide application limited to circle and strip areas only. <p>Sample of infection by RB has been reported a 25/08/2028. Report has been sent to PNGOPRA (Entomology Section). Pest Infestation Recommendation (PestRec) has been issued by PNGOPRA dated 20/03/2024. The treatment has been conducted and on going. Training has been conducted for the Tractor Driver on 12/07/2023. Sighted evidence of attendance. All the recommendation has been noted by the management and action has been taken. Interview</p>
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		and inspection was conducted to the chemical handler and found in order.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. Any imported species must first be approved in PNG by National Agriculture Quarantine and Inspection Authority (NAQIA) and in the Solomon Islands by Biosecurity Solomon Islands (BSI). - Minor compliance -	There was no evidence that any species referenced in the Global Invasive Species Database and CABI.org were used for the management of IPM in the sampled estates.	Complied
7.1.3	There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	There was no evidence that fire was used for pest control at the sampled estates. Moreover, there has been no pest outbreak at WNB for the past several years, hence the unavailability of pesticides stock at all the sampled estates.	Complied
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	The rationale for all pesticides used is recorded in NBPOL's Plantation Management Guidelines, Pesticide Practices (NBPOL-EI-MG 030, revision 8, dated 20/04/2017). This guideline details the specific chemicals used for targets. As verification, all operating units only used 2 chemicals which are Supremo 41.0 and Canyon 20WG which has been used as herbicides to control weeds in the estate area. It has been further verified from the product label and application on site.	Complied
7.2.2	(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided. Smallholder requirements: Organization managing the smallholders to maintain records of herbicide issue to smallholders.	Records of pesticide usage at all the sampled estates are meticulously maintained and accessible for verification. These records are updated monthly and organized by pesticide type. They include detailed information such as the location of application, area sprayed (in hectares), volume applied, and application rate. The data is compiled to provide a year-to-date overview.	Complied

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	- Critical (Major) compliance -		
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>Smallholder requirements: Organization managing the smallholders to manage IPM for smallholders.</p> <p>- Critical (Major) compliance -</p>	The plan to minimise the use of pesticides is guided by the Pesticide Practices (NBPOL-EI-MG 030) and recommendation Papuan New Guinea Oil Palm Research Association (PNGOPRA) Inc; Integrated Pest Management (IPM) Plan dated 20/06/2024, revised by Dr Emad Jaber	Complied
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p>	The is no prophylactic pesticides has been used at any of the sampled estates. This was verified through visits to chemical storage facilities, records of chemical issuance, documented Agrochemical Classification and SAN Standard Requirements, as well as interviews with workers and smallholders.	Complied
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat</p> <p>7.2.5b Why there is no other alternative which can be used</p> <p>7.2.5c Which process was applied to verify why there is no other less hazardous alternative</p> <p>7.2.5d What is the process to limit the negative impacts of the application</p> <p>7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p> <p>Smallholder requirements:</p>	<p>There is no pesticides/chemical that has been classified under clas 1A and 1B has been used by all operating units. All operating units are using <i>Glyphosate- isopropyl ammonium</i> (brand name; Supremo 41.0, manufactured by Hextar Chemicals Sdn Bhd) and <i>Methyl 2-benzoate</i> (brand name; Canyon 20WG, manufactured by Hextar Chemicals Sdn Bhd).</p> <p>It has been verified through the chemical list, site visit to chemical store and spraying activities and interview with the chemical handler.</p>	Complied

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	<p>Smallholders not using pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat. Smallholders to follow the policies of the organization managing the smallholders</p> <p>- Minor compliance -</p>		
7.2.6	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>Smallholder requirements:</p> <p>Smallholders using and/or storing pesticides must demonstrate knowledge of the correct handling, storage, application and disposal requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Competencies of the chemical handler has been verified by the auditor through the training records and interview. All the of the chemical handler can demonstrate their understanding on the chemical used and the chemical handling procedure and safety data sheets which has been implemented on the ground</p> <p><u>Bebere Estate</u></p> <p>Chemical handler training conducted on 25/06/2024, 26/06/2024 and 29/06/2024 where the topic is to discuss issues related to fertilizer application, chemical handling (MSDS, PPE, Spillage respond plan).</p> <p><u>Dami/Waisisi Estate</u></p> <p>Chemical handlers training on 24/08/2024 conducted by Terryman Soko</p> <p><u>Togulo Estate</u></p> <p>Chemical handling training conducted by Leban Leban on 12/03/2024.</p> <p><u>Kumbango Estate</u></p> <p>Chemical handling training conducted on 22/02/2024</p>	Complied

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		Safety data sheet (SDS) has been made available at the place of works where can be referred by the chemical handler. SDS sighted <i>Glyphosate- isopropyl ammonium</i> (brand name; Supremo 41.0, manufactured by Hextar Chemicals Sdn Bhd) and <i>Methyl 2-benzoate</i> (brand name; Canyon 20WG, manufactured by Hextar Chemicals Sdn Bhd).	
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Storage chemical facilities has been established for all operating units at designated place nearby the office compound which has been secured and locked with only authorized persons can access. The storage has been equipped with emergency shower, 1st aid, shower for sprayer after works, locker, washing machine and appropriate PPE.</p> <p>Sighted that all liquid chemical has been placed under the powder/solid chemical and safety data sheet has been made available for each chemical.</p> <p>Spill kit is available which is to use for any emergency spillage happen.</p>	Complied
7.2.8	<p>All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. Empty pesticide containers may be used for pre-mixing spray solution before transport to the plantation for use by sprayers. In this case they must have visual identification such as painted lines around them.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Minor compliance -</p>	<p>As per site visit to all operating units sighted that all pesticides container has been disposed through allocated landfill for empty chemical container. As per interview with person in-charge, all of them can demonstrate their understanding on empty chemical container procedure which required for triple rinsed before disposal.</p> <p>Empty chemical container has been used for chemical mixing. Sighted that empty chemical container has been paint with red band.</p>	Complied
7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is</p>	<p>There is no aerial spraying has been practices for all the operating units. It has been verified based on interview and site visits.</p>	Complied

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	<p>provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>		
7.2.10	<p>(C) Specific bi-annual medical surveillance for pesticide operators handling organophosphate insecticides, and documented action to treat related health conditions, is demonstrated.</p> <p>Smallholder requirements:</p> <p>The requirements fully applicable to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Medical surveillance has been conducted every 6 months as per stated in the Plantation Management Guideline Pesticides (NBPOL-EI-MG 03) revision No;08 and dated 20/04/2017 and approved by Harry Brock previous General Manage, 2.2.0: Safe systems of work; All employees that handle or use pesticides (sprayer, mixers, Dami OPRS sed production, Sexava team trunk injectors) are required to undergo a medical screen every 6 months.</p> <p><u>Bebere Estate</u></p> <p>There is total 13 sprayers in Bebere Estate which under Division 1, Division 2 and also nursery. Sample has been taken for medical checkup conducted on 19/06/2024 where all the chemical handlers has been classified as fit to works.</p> <p><u>Dami/ Waisisi Estate</u></p> <p>Total 22 workers has undergone medical surveillance on 19/06/2024 which involved of chemical spraying and fertilizers applications and all workers tested has been declared as fit to works</p> <p><u>Togulo Estate</u></p> <p>Total 14 workers has undergone medical surveillance on every 6 months included sprayer and fertilizers application</p>	Complied

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		workers which has been conducted Mosa Hospital under NBPOL which latest has been done on 18/06/2024.										
7.2.11	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</p> <p>Smallholder requirements: The requirements fully applicable to smallholders. - Critical (Major) compliance -</p>	As verification through site visit and interview, there is no female workers that handlings chemical. Further verified that the management of NBPOL prohibited to recruit workers below ages 18.	Complied									
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.												
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>Smallholder requirements: Smallholders must demonstrate planned waste management and disposal by disposing of waste products in a designated waste pit. - Minor compliance -</p>	<p>Procedure on waste management has been developed. Refer NBPOL-WNB, Environmental Instruction and Waste Management Plan, EI-02, revision no. 11 dated 1/7/2021. The framework of the waste management plan is based on the 3R + D principle; reduce, reuse recycle and disposal. In line with established policy on environmental management to ensure the efficient use if resources and minimization of waste generation and disposal. Related requirements for environmental compliance as per licence.</p> <p>Type of waste generated, and the management plan summarized as per the following:</p> <table><tr><td>Sources</td><td>Type of waste</td><td>Disposal plan</td></tr><tr><td>Gaseous Wastes</td><td>Smoke, Methane, Gases, Fumes</td><td>Smoke capture system, Gases and Fumes capture system</td></tr><tr><td>Household</td><td>Garden waste, domestic & food waste, recyclables</td><td>Landfilling & composting</td></tr></table>	Sources	Type of waste	Disposal plan	Gaseous Wastes	Smoke, Methane, Gases, Fumes	Smoke capture system, Gases and Fumes capture system	Household	Garden waste, domestic & food waste, recyclables	Landfilling & composting	Complied
Sources	Type of waste	Disposal plan										
Gaseous Wastes	Smoke, Methane, Gases, Fumes	Smoke capture system, Gases and Fumes capture system										
Household	Garden waste, domestic & food waste, recyclables	Landfilling & composting										

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		<table><tr><td>Industrial activities</td><td>Industrial waste – fuel filters, obsolete parts,</td><td>Landfilling – hydrocarbon pit</td></tr><tr><td>Workshop/garage</td><td>Batteries, tyres, scrap metal, steel</td><td>Landfilling</td></tr><tr><td>Clinic/aid post</td><td>Medical waste</td><td>Incineration</td></tr><tr><td>Agricultural activities</td><td>Fertilizer bags, chemical containers, used PPE</td><td>Landfilling (chemical- after triple rinsed and pierced/pesticides pit)</td></tr><tr><td>Mill wastewater</td><td>Palm Oil Mill Effluent (POME)</td><td>Open aerated lagoon & land application</td></tr><tr><td>Hexane/Chemical (laboratory)</td><td>Used/spent chemical</td><td>Burn as per technical requirements.</td></tr></table> <p>The waste management was according to the Environmental Permit set by the Government.</p>	Industrial activities	Industrial waste – fuel filters, obsolete parts,	Landfilling – hydrocarbon pit	Workshop/garage	Batteries, tyres, scrap metal, steel	Landfilling	Clinic/aid post	Medical waste	Incineration	Agricultural activities	Fertilizer bags, chemical containers, used PPE	Landfilling (chemical- after triple rinsed and pierced/pesticides pit)	Mill wastewater	Palm Oil Mill Effluent (POME)	Open aerated lagoon & land application	Hexane/Chemical (laboratory)	Used/spent chemical	Burn as per technical requirements.	
Industrial activities	Industrial waste – fuel filters, obsolete parts,	Landfilling – hydrocarbon pit																			
Workshop/garage	Batteries, tyres, scrap metal, steel	Landfilling																			
Clinic/aid post	Medical waste	Incineration																			
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Mill wastewater	Palm Oil Mill Effluent (POME)	Open aerated lagoon & land application																			
Hexane/Chemical (laboratory)	Used/spent chemical	Burn as per technical requirements.																			
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. Medical waste must be disposed of in purpose- built incinerators.</p> <p>Guidance: With minimal opportunity for recycling in PNG and Solomon Islands, waste disposal is by landfill. Segregation of waste shall be into Hydrocarbon contaminated waste, putrescible waste and hard waste and compostable waste. Company procedures must state how these waste streams are managed.</p>	<p>NBPOL-WNB, Environmental Instruction and Waste Management Plan, EI-02, revision no. 11 dated 1/7/2021. Waste disposal strategies is to dispose into sanitary landfill based on the established plan. The landfill location placement is in accordance with the NBPOL’s environmental permit, EP-L2(411), commencement date: 4/04/2012 under section 31; Landfill. The location of landfill shall be not less 100 meters from the nearest surface water or settlement for disposal of non-hazardous domestic solid waste and for the disposal of industrial waste deriving from operations. The landfill</p>	Complied																		

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<div>Smallholder requirements: The requirements fully applicable to smallholders. - Minor compliance -</div>	shall be designed in accordance with the DEC Environmental Code of Practice for Sanitary Landfill Sites, DEC 2001. Each operating units have their own incinerator to burn medical waste (soft medical waste and sharps). Incineration of the medical waste recorded in the log book. Kumbango POM Mill & Compound Waste Record				
	Month	Hydro Carbon Waste	Chemical Waste	Industrial Waste	Domestic Waste
	June 24	2.31	0.32	28.93	7.52
	Jul 24	1.98	0.59	30.30	8.53
	Kumbango POM Medical Waste				
	Month		Medical waste record		
	Apr 24		6.00 kg		
	May 24		1.00 kg		
	June 24		12.00 kg		
	July 24		6.00 kg		
Bebere Estate Domestic & Medical Waste Record					
Month		Medical waste record		General waste record	
Apr 24		½ bag (+-4Kg/bag)		52.00 MT	
May 24		1 bag		40.00 MT	
June 24		2 bag		40.00 MT	

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		<div>Dami Estate Domestic & Medical Waste Record<table><tr><th>Month</th><th>Medical waste record</th><th>General waste record</th></tr><tr><td>Apr 24</td><td>15 Kg</td><td>31 MT</td></tr><tr><td>May 24</td><td>12 Kg</td><td>5 MT</td></tr><tr><td>June 24</td><td>9 Kg</td><td>17.0 MT</td></tr><tr><td>July 2024</td><td>14 kg</td><td>44.5 MT</td></tr></table></div> <div>Togulo Estate Domestic & Medical Waste Record<table><tr><th>Month</th><th>Medical waste record</th><th>General waste record</th></tr><tr><td>May 24</td><td>1.30 kg</td><td>32 MT</td></tr><tr><td>June 24</td><td>1.40 kg</td><td>32 MT</td></tr><tr><td>July 24</td><td>1.3 kg</td><td>24 MT</td></tr></table></div> <div>Kumbango Estate Domestic & Medical Waste Record<table><tr><th>Month</th><th>Medical waste record</th><th>General waste record</th></tr><tr><td>May 24</td><td>2.1 kg</td><td>7.0 MT</td></tr><tr><td>June 24</td><td>1.5 kg</td><td>2.0 MT</td></tr><tr><td>July 24</td><td>3 kg</td><td>4.0 MT</td></tr></table></div>	Month	Medical waste record	General waste record	Apr 24	15 Kg	31 MT	May 24	12 Kg	5 MT	June 24	9 Kg	17.0 MT	July 2024	14 kg	44.5 MT	Month	Medical waste record	General waste record	May 24	1.30 kg	32 MT	June 24	1.40 kg	32 MT	July 24	1.3 kg	24 MT	Month	Medical waste record	General waste record	May 24	2.1 kg	7.0 MT	June 24	1.5 kg	2.0 MT	July 24	3 kg	4.0 MT	
Month	Medical waste record	General waste record																																								
Apr 24	15 Kg	31 MT																																								
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June 24	1.5 kg	2.0 MT																																								
July 24	3 kg	4.0 MT																																								
7.3.3	Open fire is not used for waste disposal by the Unit of Certification. Smallholder requirements:	Open fire was not used for waste disposal. Refer to the requirement under DEC Environmental Code of Practice for Sanitary Landfill Sites, DEC 2001:	Complied																																							

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	<p>Smallholders must be able to verbally explain that they understand and observe this requirement.</p> <p>- Minor compliance -</p>	<ul style="list-style-type: none">Disposing of refuse anywhere outside the premise is illegal and that spot fines are imposed in indiscriminate dumping outside the land fill site. <p>Instruction to refrain from setting fire for refuse within the premise.</p>											
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	<p>Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</p> <p>Smallholder requirements:</p> <p>Smallholders to implement good agriculture practices as communicated through extension services delivered by organization that is managing the smallholders.</p> <p>- Minor compliance -</p>	<p>NBPOL has established its Plantation Management Guidelines to be adhered for good agriculture practices. In managing the soil fertility to optimise yield and minimise environmental impacts, it is covered under recent SOP's:</p> <ul style="list-style-type: none">NBPOL Foliar Sampling SOP <p>The OPRative Word Soil Sampling In Oil Palm Plantations, Technical Notes 36 Updated August 2024</p>	Complied										
7.4.2	<p>Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. Tissue testing is conducted annually to determine fertiliser requirements for the following year. Soil testing is carried out at replant.</p> <p>Guidance: Smallholders are provided with access to test results applicable to the Company Management Unit closes to their block.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders to take tissue samples from representative Smallholders annually.</p> <p>- Minor compliance -</p>	<p>Periodic tissue and soil sampling is carried out annually guided by the following procedures:</p> <ul style="list-style-type: none">NBPOL Foliar Sampling SOPThe OPRative Word Soil Sampling In Oil Palm Plantations, Technical Notes 36 Updated August 2024 <p>For Leaf sampling management will be conducted on annual basis for their fertilizer programme and soil sampling will be conducted once during life cycle of the palms and for palms at the age of 10 – 15 years after they completed for replant.</p> <table><tr><td></td><td>Bebere</td><td>Dami</td><td>Togulo</td><td>Kumbango</td></tr><tr><td>Leaf Sampling</td><td>01/11/2023</td><td>01/12/2023</td><td>01/11/2023</td><td>01/11/2023</td></tr></table>		Bebere	Dami	Togulo	Kumbango	Leaf Sampling	01/11/2023	01/12/2023	01/11/2023	01/11/2023	Complied
	Bebere	Dami	Togulo	Kumbango									
Leaf Sampling	01/11/2023	01/12/2023	01/11/2023	01/11/2023									

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		<table><tr><td>Soil sampling</td><td>16/01/2019 Lab report: 2053858</td><td>16/01/2019 Lab report: 2053858</td><td>17/10/2018 Lab report: 2053858</td><td>17/10/2018 Lab report: 2053858</td></tr></table> <p>The last leaf sampling analysis at the sampled estates were carried out in 2023 by an accredited third-party laboratory Oil Palm Research Association and Soil Sampling was conducted by Hill Laboratories. Based on the report, among the nutrient contents analysed were Nitrogen, Phosphorus, Potassium, Sulphur, Calcium, Magnesium, Sodium, Iron, Manganese, Zinc, Copper, Boron, and Chloride. The data was then used as a basis for recommendation of fertiliser application in 2024. Analysis reports were well maintained for verification. Soil sampling will be conducted once during life cycle of the palms and for palms at the age of 10 – 15 years after they completed for replant.</p>	Soil sampling	16/01/2019 Lab report: 2053858	16/01/2019 Lab report: 2053858	17/10/2018 Lab report: 2053858	17/10/2018 Lab report: 2053858	
Soil sampling	16/01/2019 Lab report: 2053858	16/01/2019 Lab report: 2053858	17/10/2018 Lab report: 2053858	17/10/2018 Lab report: 2053858				
7.4.3	<p>A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>The nutrient recycling strategy for NBPOL is well-documented, with the latest version dated 15/12/2020. The recyclable nutrients identified include empty fruit bunches (EFB), palm fronds, fiber, treated POME, Geotube solids, dried pond solids, and boiler ash. However, due to the distance from the mills, not all estates apply EFB mulching in the field. For those estates that do, EFB application records are well-maintained. Verification of records Sampled estates shows that the records include details such as the tonnage of EFB applied and the areas of application.</p>	Complied					
7.4.4	<p>Records of fertiliser inputs are maintained.</p> <p>Smallholder requirements:</p> <p>Organization that is managing the smallholders to maintain records of fertiliser distribution.</p> <p>- Minor compliance -</p>	<p>The estates maintain detailed records of fertilizer applications in the fields to monitor and ensure that the applications are carried out as recommended by PNG OPRA. The records include information such as field number, date of application, and the type and quantity of fertilizers used. Based on the agronomist's recommendations, the average dosage of fertilizer for the visited estates is approximately 5 kg per palm per year, though the exact dosage varies depending</p>	Complied					

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		<p>on the type of fertilizer used. The fertilizers applied are predominantly straight fertilizers. Below is a sample of a fertilizer application record:</p> <p>Bebere Estate</p> <table><tr><td>Month</td><td>Fertilizer</td><td>Status</td></tr><tr><td>May 2024</td><td>MOP</td><td>Completed</td></tr><tr><td>Mar 2024</td><td>Urea</td><td>Completed</td></tr></table> <p>Dami Estate</p> <table><tr><td>Month</td><td>Fertilizer</td><td>Status</td></tr><tr><td>Mar 2024</td><td>Urea</td><td>Completed</td></tr><tr><td>May 2024</td><td>MOP</td><td>Completed</td></tr></table> <p>Togulo Estate</p> <table><tr><td>Month</td><td>Fertilizer</td><td>Status</td></tr><tr><td>Jan 2024</td><td>TSP (Triple Super Phosphate)</td><td>Completed</td></tr><tr><td>Mar 2024</td><td>Urea</td><td>Completed</td></tr></table> <p>Kumbango Estate</p> <table><tr><td>Month</td><td>Fertilizer</td><td>Status</td></tr><tr><td>Feb 2024</td><td>TSP (Triple Super Phosphate)</td><td>Completed</td></tr><tr><td>Jan 2024</td><td>Urea</td><td>Completed</td></tr></table> <p>Fertilizer application was carried out according to their programme.</p>	Month	Fertilizer	Status	May 2024	MOP	Completed	Mar 2024	Urea	Completed	Month	Fertilizer	Status	Mar 2024	Urea	Completed	May 2024	MOP	Completed	Month	Fertilizer	Status	Jan 2024	TSP (Triple Super Phosphate)	Completed	Mar 2024	Urea	Completed	Month	Fertilizer	Status	Feb 2024	TSP (Triple Super Phosphate)	Completed	Jan 2024	Urea	Completed	
Month	Fertilizer	Status																																					
May 2024	MOP	Completed																																					
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Feb 2024	TSP (Triple Super Phosphate)	Completed																																					
Jan 2024	Urea	Completed																																					

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Criterion 7.5: Practices minimise and control erosion and degradation of soils.			
7.5.1	(C) Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance -	Each estate within NBPOL WNB possesses its own individual map, including a Soil Map and a Slope Map, both at appropriate scales. According to these maps, no marginal or fragile soils were identified in the sampled estates. The predominant soil types present in these estates include Mai Series, Navhio Series, Navahio Shallow series and Lameki Series, among others.	Complied
7.5.2	There is no extensive replanting of oil palm on steep terrain. Smallholder requirements: Smallholders do not plant on unsuitable slopes. Organization managing the smallholders to advise on slope suitability after consideration of gradient, soil type, harvesting safety and other relevant issue. - Minor compliance -	NBPOL WNB has developed slope maps for all its estates. These maps indicate that the terrain in the sampled estates is generally flat to undulating. Verification of the maps and site visits confirmed that there has been no extensive replanting of oil palm on steep terrain.	Complied
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	There was no evidence of new planting at the sampled estates.	Complied
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	There is no new planting at the sampled estates. Nonetheless, the sampled estates have their own individual map, Soil Map and Slope Map in appropriate scales established by WNB's GIS & Mapping 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. - Minor compliance -	There is no new planting at the sampled estates. Nonetheless, the sampled estates have their own individual map, Soil Map and Slope Map in appropriate scales established by WNB's GIS & Mapping Unit. Based on the maps, there was no soil identified as marginal or fragile soils.	Complied

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7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	There is no new planting at the sampled estates. Nonetheless, the sampled estates have their own individual map, Soil Map and Slope Map in appropriate scales established by WNB's GIS & Mapping Unit.	Complied
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	Complied
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below). - Minor compliance -	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	Complied
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	Complied
7.7.4	(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	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	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	Complied

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	<p>crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>PROCEDURAL NOTE:</p> <p>Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG.</p> <p>PROCEDURAL NOTE:</p> <p>PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]</p> <p>- Critical (Major) compliance -</p>		
7.7.6	<p>(C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	Not Applicable
7.7.7	<p>(C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance</p> <p>- Critical (Major) compliance -</p>	In the Kumbango Certification Units, there is no new planting or planting on peat soil, this indicator was not applicable.	Not Applicable
<p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p>			

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7.8.1	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>7.8.1b Workers have adequate access to clean water.</p> <p>- Minor compliance -</p>	<p>Water management plan for NBPOL-WNB under Water and Natural Resources Management Plan, EI-03, rev:08, dated 13/06/21. Under domestic water quality monitoring requirements, Conservation Environmental Protection Authority (CEPA) Environmental Permit EP-L2 (411).</p> <table><tr><th>Sector</th><th>Condition description</th></tr><tr><td>Domestic water</td><td>Water quality to comply with Public (Drinking) Water Quality Standard on monthly basis.</td></tr></table> <p>Workers have no restriction and adequate access to clean water where the company has provided treated water extracted either from bore-well or surface water. As per the Environmental Permit (EP-L2(411) requirements under Annex B: Schedule of Extraction & Discharge Points, Description and Allowable Volume. The monitoring carried out on monthly basis as required under the environmental permit. Example of analysis results carried out by NBPOL as per the following:</p> <p><u>Kumbango POM</u></p> <p>Mill Compound</p> <table><tr><th>Parameter</th><th>July 2024 (280/24)</th><th>Maximum Permissible Amount</th></tr><tr><td>Turbidity, NTU</td><td>5.5</td><td>25</td></tr><tr><td>Total Solid, mg/L</td><td>210</td><td>1500</td></tr><tr><td>Total coliform, CFU</td><td>0</td><td>< 3, if E. Coli is 0</td></tr></table>	Sector	Condition description	Domestic water	Water quality to comply with Public (Drinking) Water Quality Standard on monthly basis.	Parameter	July 2024 (280/24)	Maximum Permissible Amount	Turbidity, NTU	5.5	25	Total Solid, mg/L	210	1500	Total coliform, CFU	0	< 3, if E. Coli is 0	Complied
Sector	Condition description																		
Domestic water	Water quality to comply with Public (Drinking) Water Quality Standard on monthly basis.																		
Parameter	July 2024 (280/24)	Maximum Permissible Amount																	
Turbidity, NTU	5.5	25																	
Total Solid, mg/L	210	1500																	
Total coliform, CFU	0	< 3, if E. Coli is 0																	

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		E. Coli, CFU	0	0	
		*TNTN: Too Numerous to Count, CFU > 100			
		Bebere Estate (Compound)			
		Parameter	July 2024 (280/24)	Maximum Permissible Amount	
		Turbidity, NTU	5.5	25	
		Total Solid, mg/L	200	1500	
		Total coliform, CFU	58	< 3, if E. Coli is 0	
		E. Coli, CFU	1	0	
		*TNTN: Too Numerous to Count, CFU > 100			
		On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: 12783 and correspondence email evidence.			
		Dami Estate (Compound)			
		Parameter	July 2024 (212/24)	Maximum Permissible Amount	
		Turbidity, NTU	4.9	25	
		Total Solid, mg/L	150	1500	
		Total coliform, CFU	42	< 3, if E. Coli is 0	

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		<table><tr><td>E. Coli, CFU</td><td>8</td><td>0</td></tr></table> <p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: DAM08 and correspondence email evidence.</p> <p>Togulo Estate (Compound)</p> <table><tr><td>Parameter</td><td>July 2024 (280/24)</td><td>Maximum Permissible Amount</td></tr><tr><td>Turbidity, NTU</td><td>4.6</td><td>25</td></tr><tr><td>Total Solid, mg/L</td><td>130</td><td>1500</td></tr><tr><td>Total coliform, CFU</td><td>TNTC</td><td>< 3, if E. Coli is 0</td></tr><tr><td>E. Coli, CFU</td><td>35</td><td>0</td></tr></table> <p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: 2740</p> <p>Kumbango Estate (Compound)</p> <table><tr><td>Parameter</td><td>July 2024 (280/24)</td><td>Maximum Permissible Amount</td></tr><tr><td>Turbidity, NTU</td><td>5.3</td><td>25</td></tr><tr><td>Total Solid, mg/L</td><td>240</td><td>1500</td></tr></table>	E. Coli, CFU	8	0	Parameter	July 2024 (280/24)	Maximum Permissible Amount	Turbidity, NTU	4.6	25	Total Solid, mg/L	130	1500	Total coliform, CFU	TNTC	< 3, if E. Coli is 0	E. Coli, CFU	35	0	Parameter	July 2024 (280/24)	Maximum Permissible Amount	Turbidity, NTU	5.3	25	Total Solid, mg/L	240	1500	
E. Coli, CFU	8	0																												
Parameter	July 2024 (280/24)	Maximum Permissible Amount																												
Turbidity, NTU	4.6	25																												
Total Solid, mg/L	130	1500																												
Total coliform, CFU	TNTC	< 3, if E. Coli is 0																												
E. Coli, CFU	35	0																												
Parameter	July 2024 (280/24)	Maximum Permissible Amount																												
Turbidity, NTU	5.3	25																												
Total Solid, mg/L	240	1500																												

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		<table><tr><td>Total coliform, CFU</td><td>9</td><td>< 3, if E. Coli is 0</td></tr><tr><td>E. Coli, CFU</td><td>6</td><td>0</td></tr></table> <p>*TNTN: Too Numerous to Count, CFU > 100</p> <p>On the out of spec, Estate Management has follow the Procedure 6.1.6.3 Monitoring and Management. Refer to SHEQ Incident Form Record Number: KUM07/24</p>	Total coliform, CFU	9	< 3, if E. Coli is 0	E. Coli, CFU	6	0	
Total coliform, CFU	9	< 3, if E. Coli is 0							
E. Coli, CFU	6	0							
7.8.2	<p>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>Smallholder requirements:</p> <p>Smallholders must protect water courses and wetlands by not polluting with rubbish or other waste.</p> <p>- Critical (Major) compliance -</p>	<p>Water courses and wetlands are protected through maintaining and restoring appropriate riparian buffers, as outlined in Annex E – Riparian Buffer Widths for Agricultural Development under Environmental Permit [EP-L2 (411)] and incorporated into the Environmental Instruction Water and Natural Resource Management Plan (EI-03), revision 8, dated 13/06/2021. The primary goals of the Natural Resource Management Plan are to safeguard areas of conservation value and to balance oil palm development with ecological integrity. During the site visit to the sampled estates, it was verified that the management has established well-maintained buffers along rivers and creeks, with signages erected to prohibit operational activities within these areas.</p> <p>Management has monitored the water quality of natural rivers and waterways on a monthly basis, with sampling tests conducted by an accredited laboratory. Any issues identified are communicated to management, and appropriate actions are taken. Awareness training for employees has been conducted, as evidenced by the training record from January 2024. Based on verification, a sample river within the estate was inspected and no contamination issues were found. The estate has established a buffer zone between the</p>	Complied						

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		last row of palm trees and the river, ensuring that contamination from estate operations is not applicable.																												
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored. - Minor compliance -	<div>Under environmental permit [EP-L2 (411)], parameter limit set for both surface water discharge and land discharge which to be carried out on monthly basis. Limits for the parameters as shown below:</div> <table><tr><th colspan="3">Environmental Impact Point, EIP Maximum Permissible Limit for Effluent Discharge</th></tr><tr><th>Parameter</th><th>Surface Water Discharge</th><th>Land Discharge</th></tr><tr><td>pH</td><td>5-9</td><td>5-9</td></tr><tr><td>Total Solid</td><td>1500</td><td>3000</td></tr><tr><td>Total Dissolved Solid</td><td>1000</td><td>2000</td></tr><tr><td>Total Suspended Solid</td><td>500</td><td>1000</td></tr><tr><td>Oil and Grease</td><td>50</td><td>50</td></tr><tr><td>BOD₅</td><td>90</td><td>4000</td></tr></table> <div>Example of analysis results for effluent discharge and EIP point for NBPOL mills as per below. <u>Kumbango POM</u> Sample of Certificate Analysis Report summarized as per following:</div> <table><tr><td>Parameter</td><td>August Report: 07/08/2024 / 289/24</td><td>July Report: 28/07/2024 / 269/24</td></tr></table>	Environmental Impact Point, EIP Maximum Permissible Limit for Effluent Discharge			Parameter	Surface Water Discharge	Land Discharge	pH	5-9	5-9	Total Solid	1500	3000	Total Dissolved Solid	1000	2000	Total Suspended Solid	500	1000	Oil and Grease	50	50	BOD ₅	90	4000	Parameter	August Report: 07/08/2024 / 289/24	July Report: 28/07/2024 / 269/24	Complied
Environmental Impact Point, EIP Maximum Permissible Limit for Effluent Discharge																														
Parameter	Surface Water Discharge	Land Discharge																												
pH	5-9	5-9																												
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Total Dissolved Solid	1000	2000																												
Total Suspended Solid	500	1000																												
Oil and Grease	50	50																												
BOD ₅	90	4000																												
Parameter	August Report: 07/08/2024 / 289/24	July Report: 28/07/2024 / 269/24																												

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		<table><tr><td>pH</td><td>8.2</td><td>8.3</td></tr><tr><td>Total Solid</td><td>*1930</td><td>*2500</td></tr><tr><td>Total Dissolved Solid</td><td>1810</td><td>2400</td></tr><tr><td>Total Suspended Solid</td><td>125</td><td>145</td></tr><tr><td>Oil and Grease</td><td>9.0</td><td>15.50</td></tr><tr><td>BOD₅</td><td>33</td><td>49</td></tr></table> <p>*Corrective action has been taken as per SHEQ001 Incident Report form dated 21/08/2024 and 02/08/2024 respectively.</p> <p>Effluent analysis report demonstrated that the overall BOD results are generally meeting the discharge limits (final discharge an EIP limit). Occasionally, when the results exceeded the limits, the mill takes the initiative to investigate the root cause and appropriate action plans are being carried out. The investigation report and corrective actions taken are documented in E-SHEQ001 Incident Form and were available for verification for reports that have exceed the limits.</p>	pH	8.2	8.3	Total Solid	*1930	*2500	Total Dissolved Solid	1810	2400	Total Suspended Solid	125	145	Oil and Grease	9.0	15.50	BOD ₅	33	49	
pH	8.2	8.3																			
Total Solid	*1930	*2500																			
Total Dissolved Solid	1810	2400																			
Total Suspended Solid	125	145																			
Oil and Grease	9.0	15.50																			
BOD ₅	33	49																			
7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	<p>Water consumptions at all mills are monitored by using flowmeters. Based on the records, the sampled consumptions are as follows:</p> <table><tr><td>Month</td><td>Mill water / FFB Est: 1.08</td></tr><tr><td>Jan 2024</td><td>1.60</td></tr><tr><td>Feb 2024</td><td>1.32</td></tr><tr><td>Mar 2024</td><td>1.23</td></tr></table>	Month	Mill water / FFB Est: 1.08	Jan 2024	1.60	Feb 2024	1.32	Mar 2024	1.23	Complied										
Month	Mill water / FFB Est: 1.08																				
Jan 2024	1.60																				
Feb 2024	1.32																				
Mar 2024	1.23																				

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		<table><tr><td>Apr 2024</td><td>1.56</td></tr><tr><td>May 2024</td><td>1.46</td></tr><tr><td>June 2024</td><td>2.04</td></tr><tr><td>July 2024</td><td>2.06</td></tr></table> <p>The high data against estimate due to low crop process and maintenance activities.</p>	Apr 2024	1.56	May 2024	1.46	June 2024	2.04	July 2024	2.06			
Apr 2024	1.56												
May 2024	1.46												
June 2024	2.04												
July 2024	2.06												
Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised													
7.9.1	<p>A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.</p> <p>- Minor compliance -</p>	<p>The monitoring of environmental performance indicators for electricity generated by steam turbines is recorded for the financial years 2023 and 2024. This is measured in kilowatt-hours per metric ton of crude palm oil (kWh/mt CPO), reflecting the energy produced by turbines that power the entire mill complex.</p> <p>Monthly records of energy consumption from both renewable and non-renewable sources are maintained and documented. This data is used to optimize the use of renewable energy and to track and control energy consumption. The goal is to gradually reduce reliance on diesel and improve energy efficiency over time. The compiled data supports comparison and control for future enhancements.</p> <p>Kumbango POM</p> <table><tr><td>Month</td><td>Diesel / FFB</td></tr><tr><td>Jan 2024</td><td>1.37</td></tr><tr><td>Feb 2024</td><td>1.90</td></tr><tr><td>Mar 2024</td><td>2.60</td></tr><tr><td>Apr 2024</td><td>2.73</td></tr></table>	Month	Diesel / FFB	Jan 2024	1.37	Feb 2024	1.90	Mar 2024	2.60	Apr 2024	2.73	Complied
Month	Diesel / FFB												
Jan 2024	1.37												
Feb 2024	1.90												
Mar 2024	2.60												
Apr 2024	2.73												

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		May 2024	2.99		
		June 2024	*12.87		
		July 2024	9.21		
		*High at June and July because Mill runs mostly on Generator power when low crop. Other than that, Boiler was under maintenance.			
		Bebere Estate			
		Month	Diesel / FFB		
		Jan 2024	9.32		
		Feb 2024	6.02		
		Mar 2024	15.58		
		Apr 2024	10.39		
		May 2024	0.00		
		June 2024	3.02		
		Dami Estate			
		Month	Diesel / FFB * Budget 33.76		
		Jan 2024	34.13		
		Feb 2024	24.99		
		Mar 2024	28.09		
		Apr 2024	47.64		
		May 2024	39.56		
		June 2024	41.06		

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		July 2024	50.63	
		Togulo Estate		
		Month	Diesel / FFB	
		Jan 2024	2.46	
		Feb 2024	2.28	
		Mar 2024	3.00	
		Apr 2024	3.74	
		May 2024	3.16	
		June 2024	1.59	
		July 2024	2.30	
		Kumbango Estate		
		Month	Diesel / FFB	
		Jan 2024	2.28	
		Feb 2024	2.63	
		Mar 2024	6.50	
		Apr 2024	7.31	
		May 2024	6.78	
		June 2024	6.94	
		The high data against estimate due to low crop process for Mill, High crop supply by estate and maintenance activities.		

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		<div>The electricity energy monitoring based on CPO produced tabulated as shown below:</div> <table><tr><td>Month</td><td>Electricity / FFB</td></tr><tr><td>Jan 2024</td><td>34.94</td></tr><tr><td>Feb 2024</td><td>27.63</td></tr><tr><td>Mar 2024</td><td>35.47</td></tr><tr><td>Apr 2024</td><td>43.90</td></tr><tr><td>May 2024</td><td>43.85</td></tr><tr><td>June 2024</td><td>49.65</td></tr><tr><td>July 2024</td><td>36.34</td></tr></table>	Month	Electricity / FFB	Jan 2024	34.94	Feb 2024	27.63	Mar 2024	35.47	Apr 2024	43.90	May 2024	43.85	June 2024	49.65	July 2024	36.34	
Month	Electricity / FFB																		
Jan 2024	34.94																		
Feb 2024	27.63																		
Mar 2024	35.47																		
Apr 2024	43.90																		
May 2024	43.85																		
June 2024	49.65																		
July 2024	36.34																		
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.																			
7.10.1	(C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported. - Critical (Major) compliance -	<div>Main sources of GHG emission identified were methane (CH) emission through POME treatment and boiler stack from the mill. Other less significant GHG emissions identified including CO, SOx and NOx from various sources including fossil fuel, chemical and fertilizer consumptions mainly from estates activities.</div> <div>The emission value is recorded and calculated through the utilisation of RSPO’s Palm GHG Calculator ver. 4. Detail of GHG calculation can be found under appendix B and reported for each palm oil mill.</div>	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).	Not applicable since no new development by the certification unit.	Complied																

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	- Critical (Major) compliance -		
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored</p> <p>- Critical (Major) compliance -</p>	An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. The Identification of Potential Source of GHG Emission and GHG Reduction Plan is used to identify the waste products and sources of pollution is in place and is being reviewed accordingly. Among the Potential Source of GHG Emission identified such as Palm Oil Mill Effluent (POME), Diesel Usage, Electricity Usage, Chemical Usage and Generator Set. All pollutants are identified through environmental aspect register and plans to reduce or minimize are compiled in the Continuous Improvement Plan 2014-2025.	Complied
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	For replanting operations, management adheres to the Plantation Management Guidelines, Replant Practices [NBPOL – EI – MG 01B, rev. 7, dated 05/2016]. The procedure requires that felled palms be neatly stacked in straight lines. This practice is consistent with the SD Guthrie Plantation Group Responsible Agriculture Charter, specifically clause 3.2.5, which mandates: “Zero use of fire for land preparation and the implementation of effective monitoring, prevention, and proactive firefighting measures within a reasonable radius beyond our operational boundaries.”	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	Hotspot monitoring is managed by the HQ Fire Hotspot Monitoring Team, which alerts estates if any fires are detected. The SD Guthrie Daily Hotspot Monitoring system, operational since November 2013, uses NASA satellite data to track potential fire occurrences within or near concession areas across SD Guthrie Plantation's global upstream operations. The system can be accessed here: SD Guthrie Hotspot Dashboard.	Complied

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		<p>Regarding fire prevention, WNB adheres to the NBPOL Environmental Policy 2017, ver. 3, which includes a firm commitment to zero burning for land preparation. WNB has also established the Agriculture Fire Fighting Procedure [SUST-05, issue 1, dated 01/07/2020] as a reference for firefighting efforts.</p> <p>The process flow for reporting fire incidents is as follows:</p> <ul style="list-style-type: none"> • Incident occurrence • Identification by the SDP Hotspot Alert Team • Notification to the Operating Unit (OU) • Incident details are investigated by the OU • Immediate site verification by the OU • OU reports verification status using the Fire Hotspot Internal Report (FHIR) • Information, including geo-tagged photos, is provided in the response to the Hotspot Alert Team. 	
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>The sampled estates have organized meetings with adjacent stakeholders, including villages and smallholders, to discuss fire prevention and control measures as part of their engagement efforts. Communication about fire prevention is conducted during combined stakeholder meetings under the Kumbango Certification Units.</p>	Complied
<p>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.</p>			
<p>PROCEDURAL NOTE for 7.12</p> <p>The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.</p>			

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<p>The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.</p> <p>High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).</p> <p>The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.</p>																
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document</p> <p>- Critical (Major) compliance -</p>	<p>No new planting and land clearing since 15 November 2018. This indicator is not applicable.</p> <p>Previous Land Clearing done in NBPOL WNB has not affected nor damaged any primary forest or areas protected as HCVs. The management has identified areas for new planting are undergoing the process of obtaining approval from RSPO. Nevertheless, there are no new planting identified during this audit. NBPOL has established the NBPOL WNB established Habitat Management Plan, Mosa Group 2023, Version 3, July 2023 has been used as guidance for HCV management of all company operated Plantations and the various HCV classifications that exist within the owned (State Land) or leased (Customary Land) boundary under Government and Industry Protected Area.</p>		Complied												
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p> <p>7.12.2b Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.</p>	<p>HCV assessments have been established in NBPOL WNB, classified by group estates and individual estates which included in the company wide Habitat Management Plan (HMP) entitled as Habitat Management Plans Mosa Group 2023, Version 3, July 2023.</p> <table><tr><td>Plantation</td><td>Location of HCV</td><td>HCV classification</td></tr><tr><td>Bebere Estate</td><td>Lameki River & Dagi River</td><td>HCV 4</td></tr><tr><td>Dami Estate</td><td>Ko River</td><td>HCV 4</td></tr><tr><td>Togulo Estate</td><td>Hark & Angela Creeks</td><td>HCV 4</td></tr></table>		Plantation	Location of HCV	HCV classification	Bebere Estate	Lameki River & Dagi River	HCV 4	Dami Estate	Ko River	HCV 4	Togulo Estate	Hark & Angela Creeks	HCV 4	Complied
Plantation	Location of HCV	HCV classification														
Bebere Estate	Lameki River & Dagi River	HCV 4														
Dami Estate	Ko River	HCV 4														
Togulo Estate	Hark & Angela Creeks	HCV 4														

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	PROCEDURAL NOTE: For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments. - Critical (Major) compliance -	<table><tr><td>Kumbango Estate</td><td>Veveni River / Dagi River</td><td>HCV 4</td></tr></table> No new land clearing (in existing plantations or new plantings) after 15 November 2018 within NBPOL-WNB concession area.	Kumbango Estate	Veveni River / Dagi River	HCV 4		
Kumbango Estate	Veveni River / Dagi River	HCV 4					
7.12.3	(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi- stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE: There shall be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development shall be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land/ plantations. All other P&C requirements apply, including FPIC and HCV requirements. - Critical (Major) compliance -	No new planting within NBPOL WNB after 15/11/2018. Hence the HFCL within HFCC is not applicable for this audit.	Not Applicable				
7.12.4	(C) Where HCVs, HCS forests after 15 November 2018, peat land and other conservation areas within Company managed land 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) that may result from the actions of the Unit of Certification. - Critical (Major) compliance -	<p>The NBPOL Habitat Management Plan, Version 3, July 2023 has been established as a guidance for HCV management plan. NBPOL WNB has established guidance documents for HCV & Conservation covering all company operated Plantations and the various HCV classifications that exist within the owned (State Land) or leased (Customary Land) boundary under Government and Industry Protected Area. Sample of action Plan As Below:</p> <table><tr><td>Activity / Issue</td><td>Action Plan</td></tr><tr><td>Raising of seedling of threatened tree species and fruit tress in a nursery</td><td>Construct and maintained the nursery</td></tr></table>	Activity / Issue	Action Plan	Raising of seedling of threatened tree species and fruit tress in a nursery	Construct and maintained the nursery	Complied
Activity / Issue	Action Plan						
Raising of seedling of threatened tree species and fruit tress in a nursery	Construct and maintained the nursery						

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		NBPOL will discourage the ownership of hunting animals (dogs and cat) by Staff and Contractors	Conduct / document awareness session with all employees	
		Prohibition on harvesting and hunting by NBPOL Staff, contractors and communities	Conduct / document awareness session with all employees	
			Ensure that is covered in the induction forms	
		Hunting and gathering	Regular awareness carried out with workers and dependants on the importance of HCV areas and RTE species	
		Loss of riparian vegetation due to agricultural activities	Quarterly buffer zone checks and awareness carried out and checked during quarterly audits	
		Loss of stream quality and livelihoods	Biannual inspection carried out. With both internal and external awareness undertaken	
		Pollution from waste water	Regular sampling from rivers and stream for testing, including water quality monitoring system using before, after control impact design model.	

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		HCV inspection reports and forest integrity assessments were made available for verification to confirm the proper implementation of the management plan. Awareness training has been conducted. Sighted evidence of training material, attendance and photos.							
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance -	There is no new planting after 15/11/2018 within the certification unit. Therefore, this is not applicable.	Not Applicable						
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. Smallholder requirements: Organization managing the smallholders to educate and support Smallholders through field days and visits to Smallholder blocks as part of their routine extension activities. - Minor compliance -	The RTE species status is included in the Habitat Management plan of estates. The forest integrity assessment and periodic HCV inspection served the purpose to ensure that there is no encroachment and violation on RTE protection. NBPOL has also established the Flora and Fauna Species ver. 2 dated March 2019 to further identified the potentials RTE. The estates management continue to promote awareness on HCV/RTE to the workers during morning briefing and training. Sighted at several strategic places in the estates visited such as office compound, muster ground, housing area and HCV area, signage on prohibition of capture, harm, collect or kill RTE species are erected. The estate continues to enhance the workers awareness on the RTE species through training as sighted in the training records as follows: <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Bebere Estate</td><td>21/06/2024</td></tr><tr><td>Dami Estate</td><td>28/05/2024</td></tr></table>	Estate	Date	Bebere Estate	21/06/2024	Dami Estate	28/05/2024	Complied
Estate	Date								
Bebere Estate	21/06/2024								
Dami Estate	28/05/2024								

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		<table><tr><td>Togulo Estate</td><td>19/05/2024</td></tr><tr><td>Kumbango Estate</td><td>12/06/2024</td></tr></table> Sighted evidence of training material, attendance and photos.	Togulo Estate	19/05/2024	Kumbango Estate	12/06/2024							
Togulo Estate	19/05/2024												
Kumbango Estate	12/06/2024												
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance -	<p>There was no new planting after 15/11/2018 identified that does not have a prior HCV assessment. However, for the current operations, the HCV and RTE species status are included in the Habitat Management Plan dated July 2023. The forest integrity assessment and periodic HCV inspection served the purpose to ensure that there is no encroachment and violation on RTE protection. NBPOL has also established the Flora and Fauna Species ver. 2 dated March 2019 to further identified the potentials RTE.</p> <p>HCV inspection reports and forest integrity assessments were made available for verification to confirm the proper implementation of the management plan. Refer HCV Inspection Report as below:</p> <table><tr><td>Estate</td><td>Date</td></tr><tr><td>Bebere Estate</td><td>10/04/2024</td></tr><tr><td>Dami Estate</td><td>30/05/2024</td></tr><tr><td>Togulo Estate</td><td>15/04/2024</td></tr><tr><td>Kumbango Estate</td><td>04/04/2024</td></tr></table> <p>Awareness training has been conducted. Refer HCV Awareness (No Hunting, No Gardening, No Cutting Of Trees at HCV). Sighted evidence of training material, attendance and photos.</p> <p>Based on the verification of the buffer zone area, it was found that the area is protected by the company. Signs have been placed to restrict illegal trespassing, hunting, timber activities, and gardening. Interviews with workers and a sample of stakeholders confirmed</p>	Estate	Date	Bebere Estate	10/04/2024	Dami Estate	30/05/2024	Togulo Estate	15/04/2024	Kumbango Estate	04/04/2024	Complied
Estate	Date												
Bebere Estate	10/04/2024												
Dami Estate	30/05/2024												
Togulo Estate	15/04/2024												
Kumbango Estate	04/04/2024												

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		that NBPOL communicated this information during awareness training and stakeholder activities. For gardening, management has allocated specific areas in each estate for the Green Book project. According to interviews with management, there are some issues with gardening by local communities, but management continues to raise awareness and conduct quarterly inspections in line with their management plan. This was verified in the NGO report dated August 2023.	
7.12.8	(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. - Critical (Major) compliance -	Land Clearing that have been done since November 2005 in NBPOL WNB have all included an HCV-HCSA assessment. As for this audit there were no land clearing or new planting within the sampled plantations.	Complied

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Appendix B: GHG Reporting Executive Summary

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

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

The summary of the Net GHG emitted in **2023 for SD Guthrie Kumbango POM, NBPOL** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.23
PKO	0.23

Extraction	%
OER	20.26
KER	6.34

Production	t/yr
FFB Process	247,228.52
CPO Produced	50,089.00
PKO Produced	15,678.74

Land Use	Ha
OP Planted Area	58,622.48
OP Planted on peat	950.59
Conservation (forested)	4,937.86
Conservation (non-forested)	0.00
Total	64,510.93

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	143465.63	0.79	0.00	0.00	5866.06	0.00	149331.69	-
CO ₂ Emission from fertilizer	5507.04	0.03	0.00	0.00	0.00	0.00	5507.04	-
NO ₂ Emission	5702.86	0.03	0.00	0.00	0.00	0.00	5702.86	-
Fuel Consumption	4299.47	0.02	0.00	0.00	956.68	0.00	5256.15	-
Peat Oxidation	1735.50	0.01	0.00	0.00	0.00	0.00	1735.50	-
Sink								
Crop Sequestration	-103319.49	-0.57	0.00	0.00	-41754.19	-0.64	-145073.67	-
Conservation Sequestration	-13975.18	-0.45	0.00	0.00	0.00	0.00	-13975.18	-
Total	43653.78	0.24	0.00	0.00	-34931.44	-0.53	8722.34	-

**Note: Includes both estates and smallholders*

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	6231.59	0.03
Fuel Consumption	129.79	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	6361.38	0.03

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO ₂ e
PK from own mill	17009.52
PK from other source	43860.19
Fuel Consumptions	129.79
Total Crusher emissions	60999.49

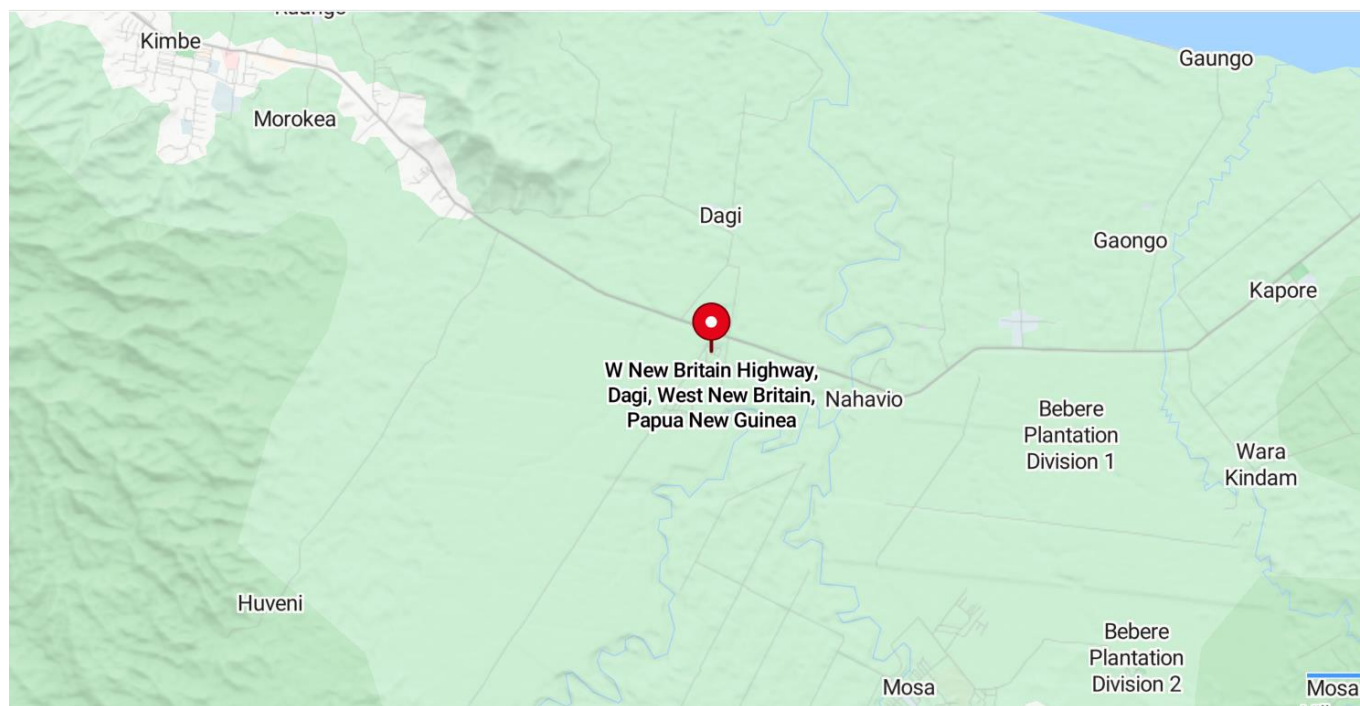
*This mill has no kernel crusher operation.

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

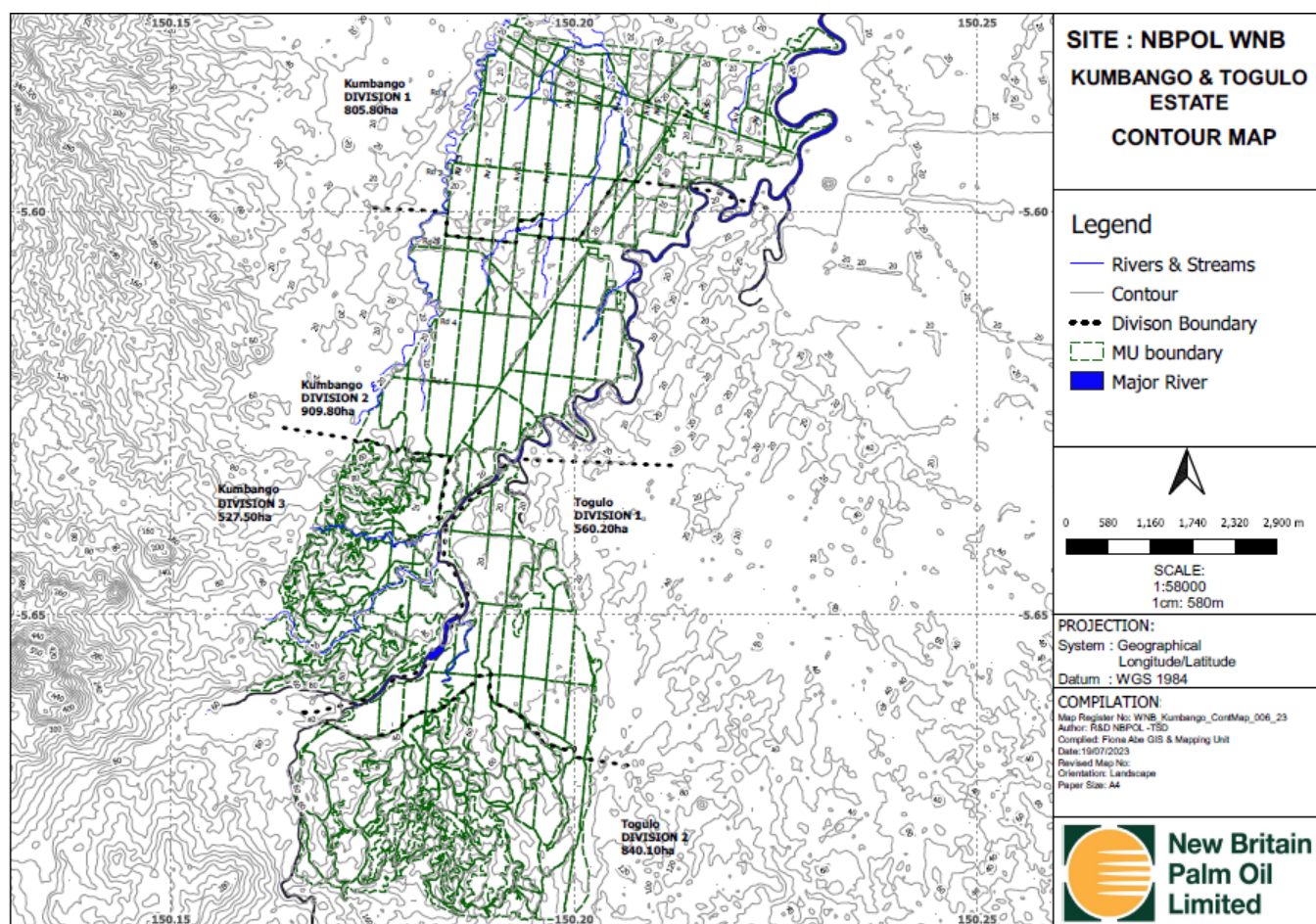
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0.00
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	100

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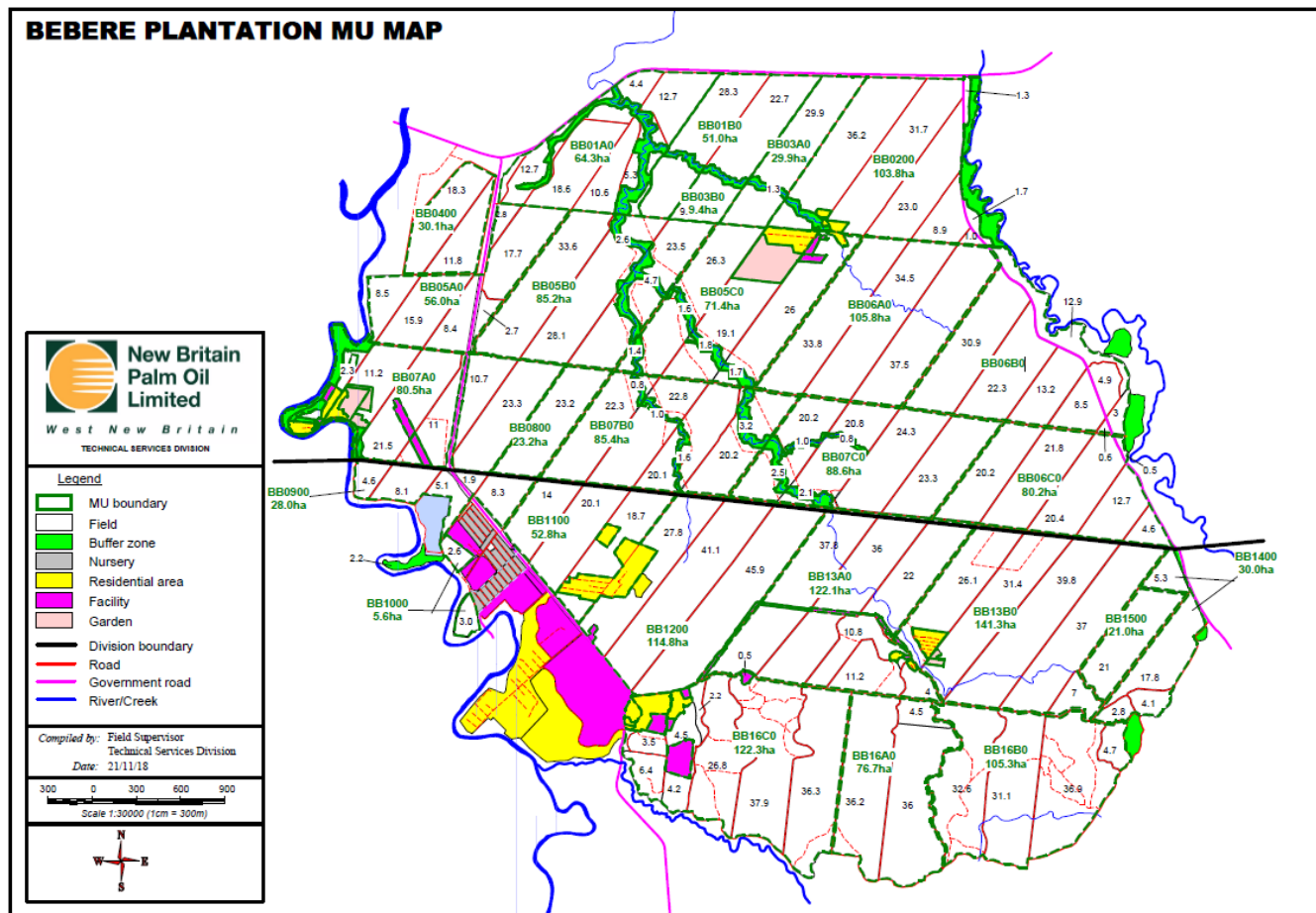
Appendix C: Location Map of Certification Unit and Supply bases

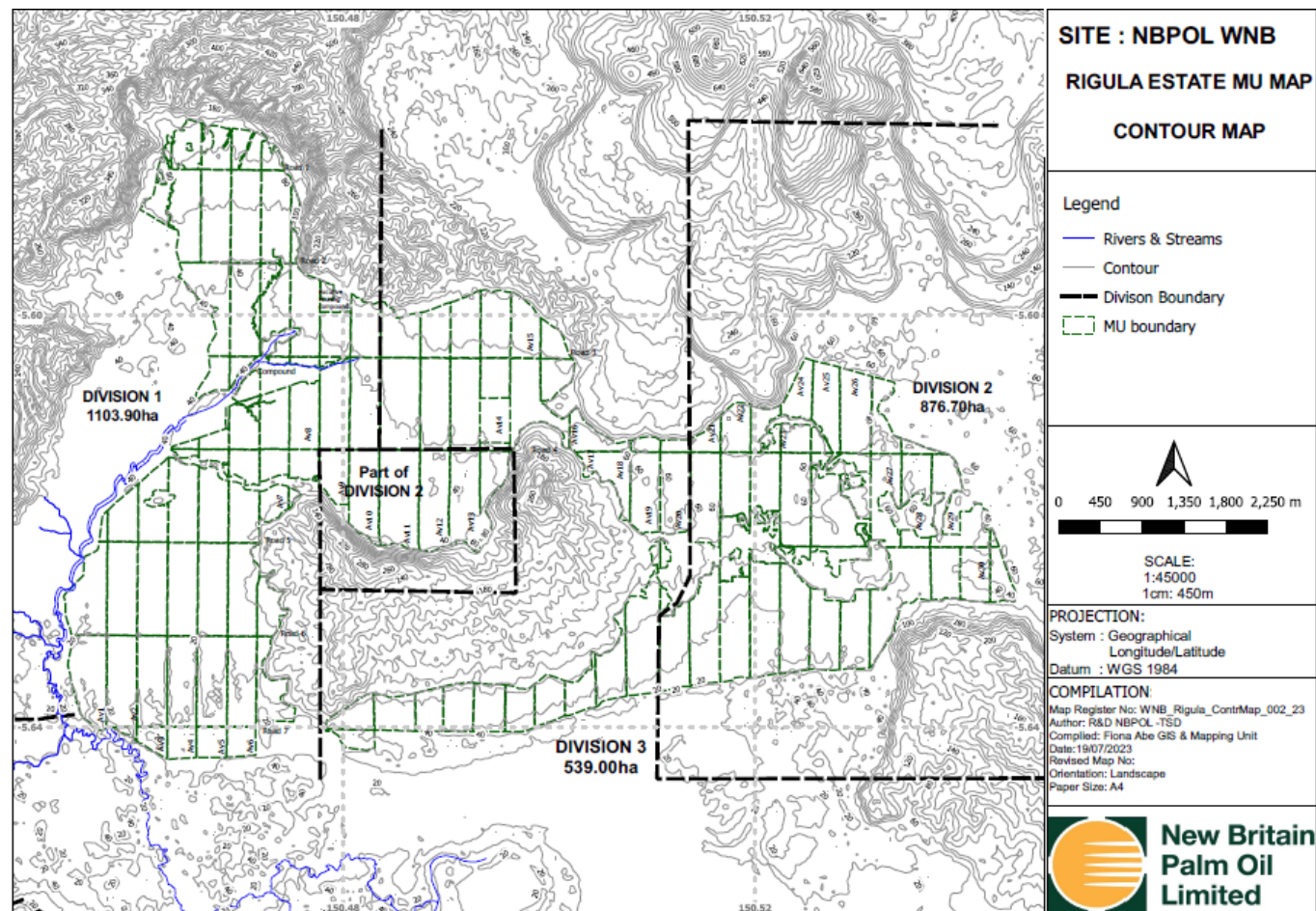


Appendix D: Estate Field Map

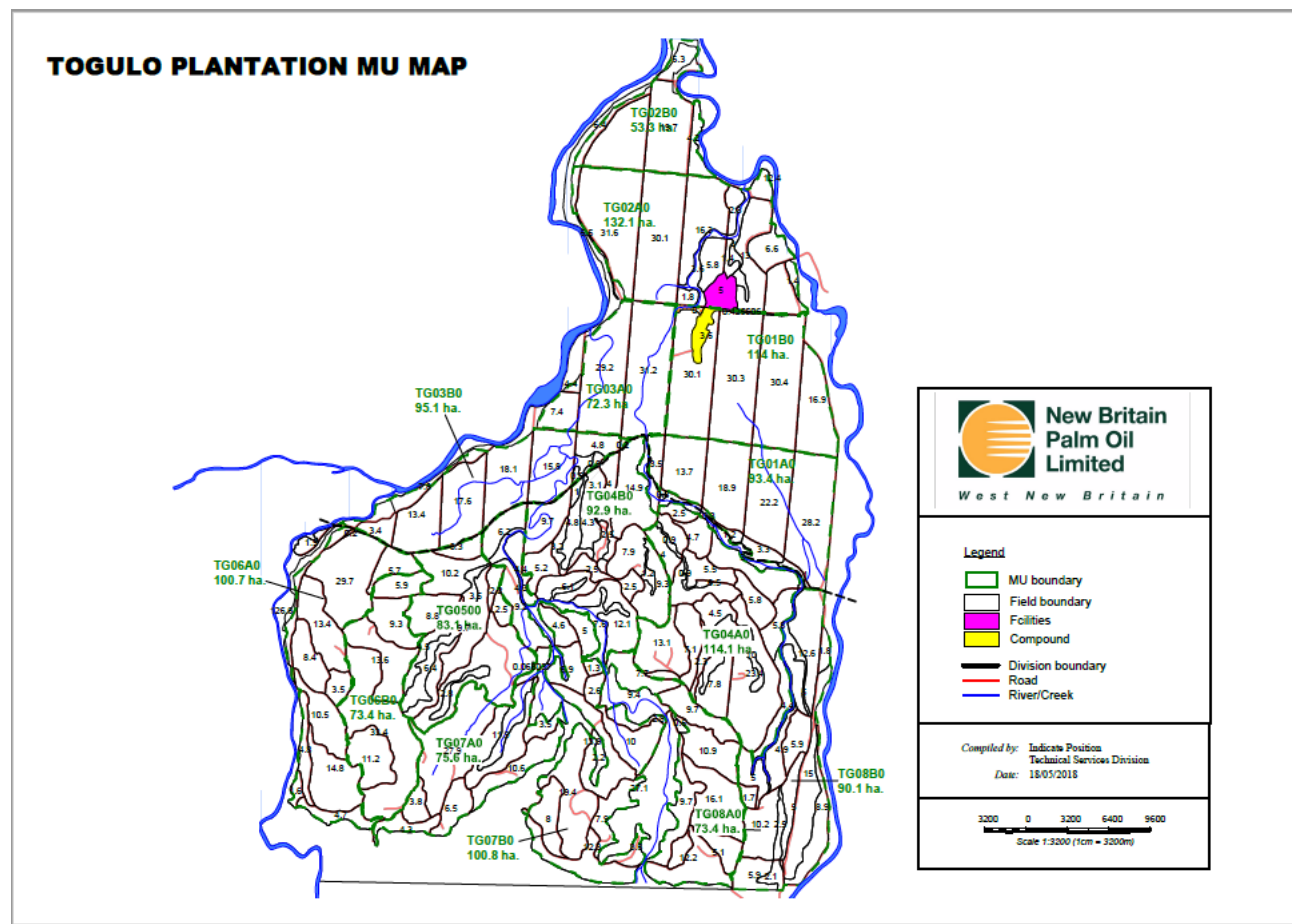
Kumbango Estate

Bebere Estate



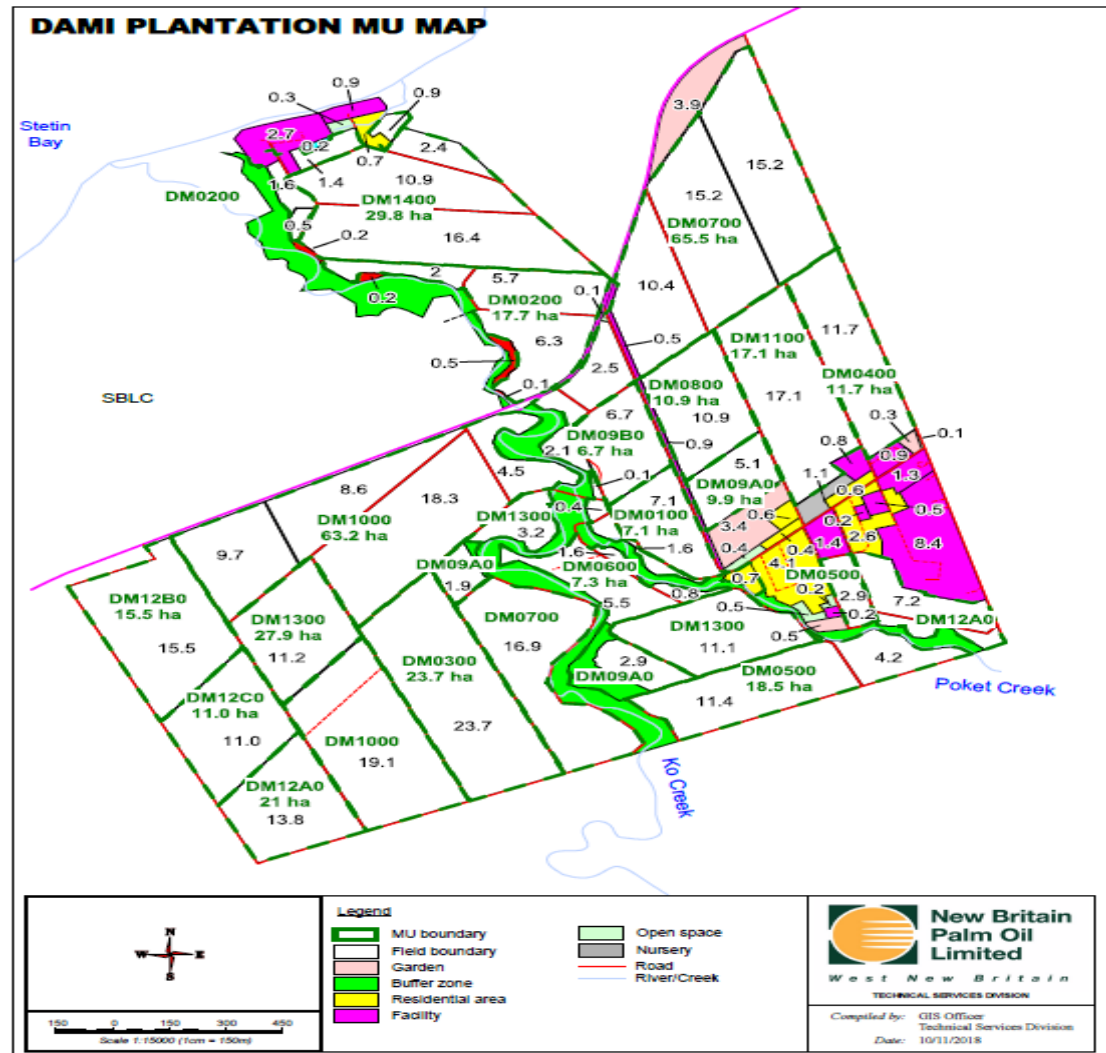
Rigula Estate

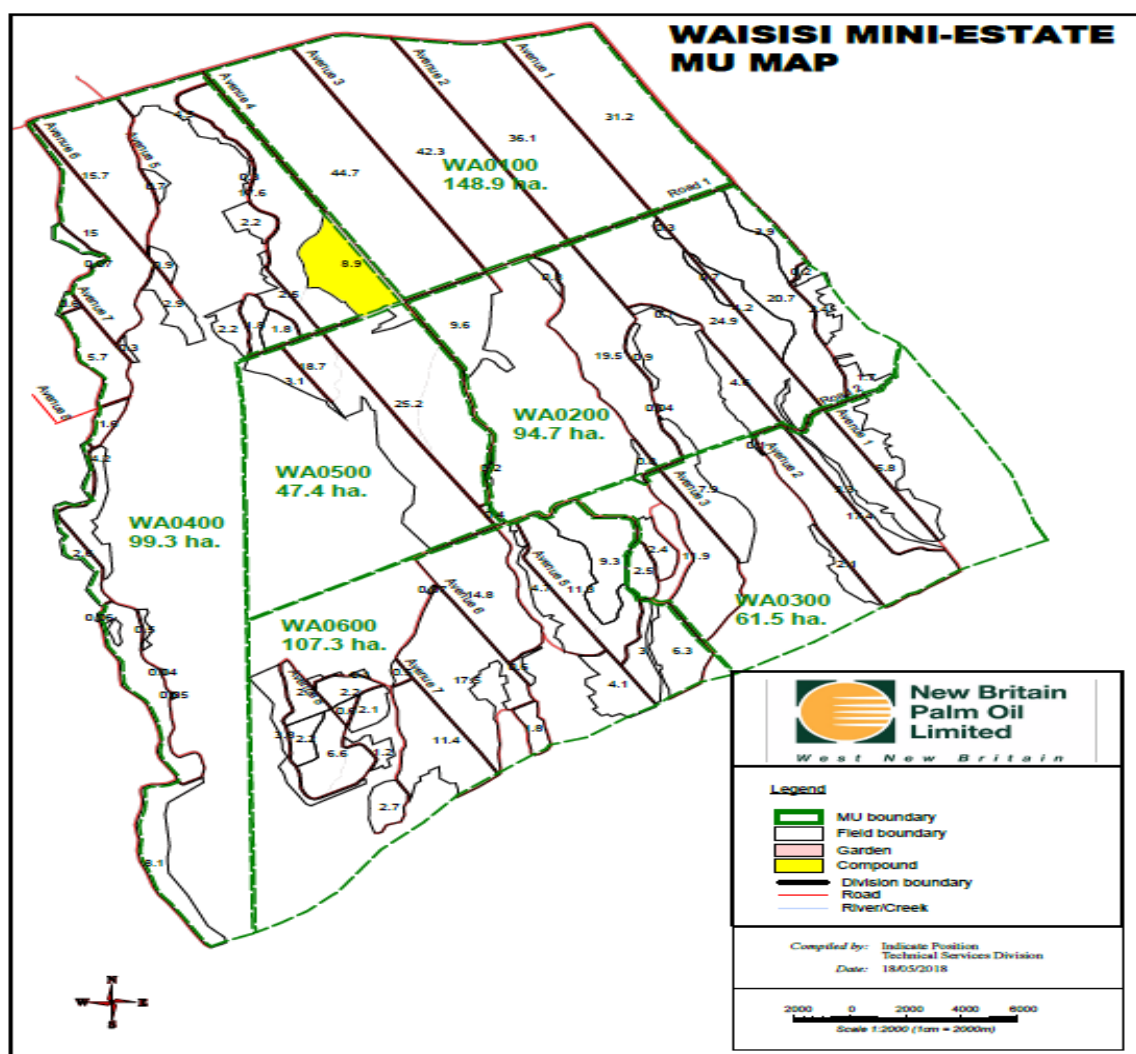
Togulo Estate



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Dami/Waisisi Estate

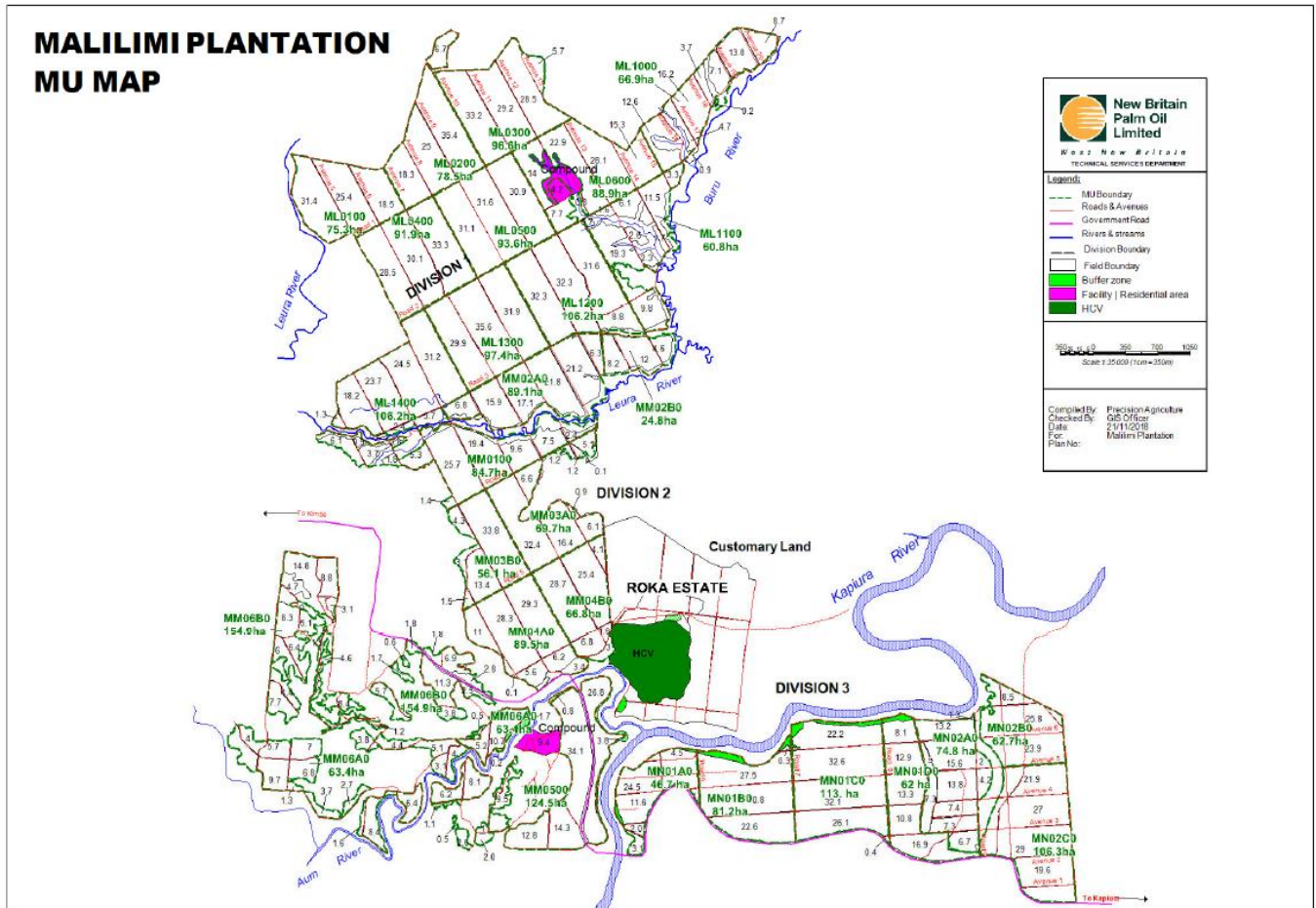




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Malilimi Estate



Appendix E: List of Smallholder Registered and/or sampled

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

[illegible]

Note: * are smallholders sampled in this audit.

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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