



SIRIM QAS INTERNATIONAL SDN. BHD.
Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri,
Section 2, 40700 Shah Alam, Selangor, Malaysia.

File Ref. : ES10170011

RSPO PUBLIC SUMMARY REPORT

CLIENT : SIME DARBY PLANTATION BERHAD – SOU 6 TENNAMARAM

PARENT COMPANY : SIME DARBY PLANTATION BERHAD

RSPO MEMBERSHIP No.: 1-0008-04-000-00

LOCATION OF THE CERTIFICATION UNIT (MILL AND THE SUPPLY BASE):
(In the case of multisite certification, list additional sites in attachments) :

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
SOU 6 Tennamaram	Tennamaram POM	3°23' 44.30" N	101°25' 03.41" E	45600 Bestari Jaya, Selangor
	Tennamaram Estate	3°24' 11.35" N	101°23' 59.24" E	45600 Bestari Jaya, Selangor
	Sungai Buloh Estate	3°18' 32.27" N	101°19' 07.23" E	45700 Bukit Rotan, Selangor
	Bukit Talang Estate	3°24' 09.15" N	101°18' 35.72" E	45000 Kuala Selangor

MAP : See Attachment 1

AUDIT DATE : 27 Sep–1 Oct 2021

DURATION : 15 auditor days (onsite)

TYPE OF AUDIT : Annual Surveillance Audit No. xxx Recertification Audit (2020)

STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION: Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 03 March 2016 - 02 March 2021 (extended to 02 March 2022)

The following attachments form part of this report:

Non-conformity Report(s)

List of additional site(s)

Report by Audit Team Leader

Name : **MOHD AB RAOUF BIN ASIS**

Signature :

Date : 19/01/2022 (Public Summary)
31/12/2021 (Final Report)

Acknowledgement by Client's Representative

Name : *Sime Darby Plantation Berhad*
Sungai Buloh Estate

Signature :
AZMI BIN ISMAIL
Senior Manager

Date : 26-01-2022

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SUMMARY OF AUDITS

Recertification audit			
On-site audit date	:	27 Sep – 1 Oct 2021 (15 a.d)	No. of auditor days : 21 Auditor Days
Remote audit date	:	19 – 20 Jan 2021 (6.0 a.d)	
Audit team	:	Mohd Ab Raouf bin Asis (LA), Mohd Zulfakar bin Kamaruzaman, Rozaimee bin Ab Rahman, Rohazimi Mat Nawi (TA-remote)	
No. of major NCR	:	2	Indicator: 3.8.6 (SC), 3.4.3
			Closing date : 29/12/2021
No. of minor NCR	:	Nil	Indicator : N/A
Indicate the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers
		√	√
		Contract workers	Villagers / Local communities
		√	√
		Local & National NGOs	Suppliers
		Govt. agency / Statutory bodies	Independent growers / Smallholders
		Indigenous people	Others (Please specify)
		√	
Supply base sampled	:	Tennamaram Estate, Bukit Talang Estate, Sungai Buloh Estate	
Justification of audit planning	:	The total allocation of auditor days were: 21.0 auditor days Mill = 5 mandays (4 day-safety, environment, GHG, Social + 1 day-supply chain) Tennamaram Estate = 5 mandays (safety, environment, GAP, Social, HCV) Bukit Talang Estate = 5 mandays (safety, environment, GAP, Social, HCV) Sungei Buloh Estate = 6 mandays (larger area than the rest of estates in the SOU)	
Name of peer reviewer	:	Prof. Emeritus Dr Jalani Sukaimi	
Report approved by	:	Kamini Sooriamoorthy	Approval date : 21/01/2022

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SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	Sept 2021 – Aug 2022				***Nov 2019 – Oct 2020
Certified FFB Processed (MT)	202,046.56				222,902.67
Production of Certified CPO (MT)	40,409.32				47,136.06
Production of Certified PK (MT)	10,102.33				12,740.13
Certified Areas (Ha)	*10,706.26				11,202.01
Planted Areas (Ha)	**10,083.85				10,463.92
Production Areas (Ha)	7,951.24				8,305.77
HCV Areas / Conservation Areas (Ha)	2.81				2.81
REMARKS	<p>Recertification Audit *Certified areas - 495.75 ha was reduced from certified area from Tennamaram Estate due to complete handing over of Elmina Estate to SD Property.</p> <p>**Planted areas Ha (reduced to 380.07 from last audit due to): i) 346.66 ha reduced due to Elmina Estate complete handing over to SD Property and 20.22 ha was reduced after resurveyed conducted by R&D in October 2020. ii) Bk Talang Estate : Planted Ha reduced 13.19 ha from previous report after resurveyed conducted by R&D in October 2020</p> <p>***This was the projected period based on audit carried out last year. However, during the conduct of RA in Sept 2021, the actual reporting period has been extended to 20 months as the recertification audit was delayed due to Covid-19 pandemic restrictions. The actual reporting period i.e. Nov 2019-Aug 2021, was reflecting the actual stocks and transactions carried out by the CU.</p>				

TABLE 2

	PO	PK
Last years certified volume (MT)	*74,954.06	*19,495.83
Last years actual certified sold (MT)	60,528.02	15,343.15
Last years actual sold under other schemes (MT)	**3,272.89	0
Last years sold conventional (MT)	10,475.95	3,878.22
Last year actual sold CSPO credits (where applicable)	0	0
New year certified volume (MT)	40,409.32	10,102.33

*Volume extension has been applied and approved by RSPO: 1st for PO – 6,358.00 MT and PK – 396.00MT, 2nd for PO – 16,847.14 MT and PK – 6,358.86 MT.

** ISCC

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1.0 AUDIT PROCESS

1.1 Certification Body

SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & OHSAS 18001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 3 October 2019 (accredited 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Mohd Ab Raouf bin Asis	Lead Auditor Social (Internal), Time Bound Plan, Metrics Template	Holds a B.Sc. (Hons) in Management Technology Majoring Production and Operation from UTHM in 2007. He has been in the plantation industry for 7 years assisting Estate Manager managing palm oil estates. He is a qualified RSPO and MSPO Lead Auditor.
Mohd Zulfakar Kamaruzaman	Auditor Supply Chain, HCV, Social (External)	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Rozaimée Ab. Rahman	Auditor Health & Safety, Environment	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation. He is a qualified Lead Auditor for RSPO P&C and MSPO.

1.3 Audit methodology

The audit covered the Tennamaram palm oil mill and three of its supply base, 100% sampling. The sampling was conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The 3 supply base covered during the audit are Tennamaram Estate, Sungai Buloh Estate and Bukit Talang Estate. The audit included an on-site audit to the estates, mill and local communities houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

1.4 Stakeholder Consultation

SIRIM QAS International had initiated the stakeholder consultation by announcing the invitation in the RSPO and SIRIM QAS International's websites in 16 December 2020. In addition, SIRIM QAS International had also sent invitations through letters to the relevant stakeholders, including government agencies and Non-Governmental Organisations (NGOs). In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below:

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Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	<p>The following were confirmed during the conduct of audit as there was no evidence to prove otherwise:</p> <ul style="list-style-type: none"> ▪ All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in Hindi//English/Bahasa as the case may be. For those who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. ▪ They are aware of their working hours (8 hours) and confirmed they were paid overtime for any work in excess of 8 hours. There was 1 NCR issued in indicator 3.4.3 related to the overtime at Tennamaram POM. ▪ They have been getting salaries above RM1,200 since Jan 2020. Salaries were paid before the 7th of every month via bank transactions. ▪ No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. ▪ No discrimination between migrant workers and local workers, between male and female workers. ▪ Comfortable housing with water and electricity provided. Local workers choose to stay in their houses in the nearby villages. ▪ Have access to affordable food from the canteen/sundry shops within the estate/mill premises. ▪ Entitled to free medical facilities at the estate clinic. ▪ Have representatives who attend regular meetings with the management where they can put forward any complaints and or raise any issues. They are aware of the complaints form. They have used them to complaint about house defects. ▪ They knew the types of work offered at mill & estate when they were in their own countries. ▪ All migrant workers keep their own passports.
2) Settlers	NA
3) Villagers / Local communities (including women representatives, displaced communities)	Interviewed local communities from villager representatives, confirmed no land dispute.
4) Suppliers	<ul style="list-style-type: none"> ▪ Fair dealings with the SOU. ▪ Payments are made within 1 months of invoice.
5) Contract workers	NA
6) Local & national NGOs	NA
7) Government agencies / Statutory bodies	<ul style="list-style-type: none"> ▪ No land claims/disputes and no social issues. ▪ Harmonious co-existence.
8) Independent growers / Smallholders	There was no third-party FFBs sent to the mill. No contract involved with smallholder.
9) Indigenous people	No indigenous people living nearby to the SOU.
10) Contractor	<ul style="list-style-type: none"> ▪ Sampled CPO Transporter, FFB transporter, hardware supplier have been providing services to the SOU more than 5 years. Signed a contract and understands contractual obligations and the need to comply with legal requirements. ▪ Fair dealings with the SOU. ▪ Payments are made within 1 months of invoice. ▪ The mill and estate staff will verify the work done before his invoice can be approved for payment. ▪ Signing of contract was with HQ. Contract terms are clear and fair. Renewal of contract is via tender system. ▪ Knows about minimum wages and workers are paid RM150 per day and make statutory contributions such as EPF and SOSCO. ▪ Terms and conditions are clear and fair. Have attended

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	RSPO/MSPO briefing and stakeholder meetings. Gives estate copies of worker details and payslips.	
11) Previous land owner (if any)	NA	
12) Others (please specify)	NA	

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1.5 Audit plan : Refer to Attachment 2

1.6 Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit. (For RA, the next RA will be conducted at least 4 months prior to expiry date of the certificate)

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Tennamaram certification unit (CU) is one of the Sime Darby Plantation Berhad (SDPB) Strategic Operating Unit (SOU). The CU is also known as SOU 6 and was certified to the RSPO P&C by SIRIM QAS International Sdn Bhd in 2015. In 2016, the CU was certified with one mill and 4 estates. For 2017, the number of units of supply base of SOU 6 had been reduced to 3, i.e. Tennamaram Estate, Bukit Talang Estate and Sungai Buloh Estate. Previously Elmina Estate had been amalgamated into Tennamaram Estate, but during recertification audit 2020 in Sept 2021, Elmina Estate was completely handed over to SD Property.

The palm oil mill maintained its capacity of 60 mt FFB / hour. All the estates within the CU have been fully developed before the year of 2005. The SOU did not have other management system certification beside of RSPO P&C and SC.

2.2 Description of the Supply Base (including the planting profile)

The FFB sourced from company owned estates that are certified. Details of the FFB contribution from each source to the Tennamaram Palm Oil Mill are shown in the following tables:

Table 1: Actual FFB production by the supply base for the last reporting period (Nov 2019 to Aug 2021)

Estates	FFB Production (MT)	Percentage (%)	Certifying CB
Tennamaram	80,392.23	19.74%	SIRIM
Bukit Talang	108,971.31	26.75%	SIRIM
Sungai Buloh	164,131.92	40.30%	SIRIM
Bukit. Kerayong	23,822.76	5.85%	BSI
Bukit Cherakah	26,159.85	6.42%	BSI
Dusun Durian Estate	92.89	0.02%	BSI
East Estate	130.18	0.03%	BSI
Sepang Estate	3,360.38	0.83%	BSI
West Estate	234.71	0.06%	BSI
Total	407,296.23		

Table 2: Projected FFB production by the supply base for the next reporting period (Sep 2021 to Aug 2022)

Estates	FFB Production (MT)	Percentage (%)	Certifying CB
Tennamaram	39,394.79	19.49	SIRIM
Bukit Talang	63,158.21	31.25	SIRIM
Sungai Buloh	100,182.22	49.58	SIRIM
Total	202,046.56		

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**Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period
(Nov 2019 to Aug 2021)**

RSPO Supply Chain Model : Identity Preserved	Total (MT)
FFB Received	407,296.23
FFB Processed	407,296.23
CPO Production	74,276.86
PK Production	19,221.37
CPO delivered as RSPO certified	60,528.02
CPO delivered under other schemes (MT)	3,272.89
CPO delivered as non-RSPO certified	10,475.95
PK delivered as RSPO certified	15,343.15
PK delivered under other schemes (MT)	0
PK delivered as non-RSPO certified	3,878.22
Credits traded through Books and Claim	0

**Table 4: Projected FFB received and CPO & PK dispatch by the Mill for the next reporting period
(Sep 2021 to Aug 2022)**

	Total (MT)
FFB Received	202,046.56
FFB Processed	202,046.56
Certified FFB	202,046.56
CPO Production	40,409.32
PK Production	10,102.33

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Tennamaram	1814.80	1981.60
Sungei Buloh	4821.36	5,152.22
Bukit Talang	3447.69	3,572.44
Total	10,083.85	10,706.26

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Table 6 Planting profile for Tennamaram Estate

Year of planting	Planting Cycle (1st, 2nd, 3rd etc Generation)	Mature/Immature (Ha)	Planted area (ha)	Percentage of planted area
1991	3 rd	Mature	51.79	2.85
1993	3 rd	Mature	10.24	0.56
1997	3 rd	Mature	83.96	4.63
1999	3 rd	Mature	107.41	5.92
2002	2 nd	Mature	35.91	1.98
2003	2 nd	Mature	69.46	3.83
2004	2 nd	Mature	53.58	2.95
2006	2 nd	Mature	180.97	9.97
2007	2 nd	Mature	67.34	3.71
2008	2 nd	Mature	88.37	4.87
2009	2 nd	Mature	54.22	2.99
2010	2 nd	Mature	220.34	12.14
2011	2 nd	Mature	25.99	1.43
2013	4 th	Mature	35.55	1.96
2014	4 th	Mature	63.58	3.51
2015	4 th	Mature	107.82	5.94
2017	4 th	Immature	94.97	5.23
2018	4 th	Immature	157.95	8.71
2019	4 th	Immature	234.48	12.92
2019	1 st	Immature	2.94	0.16
2021	4 th	Immature	67.93	3.74
TOTAL			1,814.80	100.00

Table 7: Planting profile for Sungei Buloh Estate

Year of Planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature/Immature	Planted Area (Ha)	Percentage of Planted (Ha)
1992	2 nd	Mature	59.20	1.23
1995	2 nd	Mature	154.20	3.20
1996	2 nd	Mature	127.70	2.65
1997	2 nd	Mature	212.29	4.40
1998	2 nd	Mature	308.69	6.40
2000	2 nd	Mature	68.50	1.42
2001	2 nd	Mature	128.32	2.66
2002	2 nd	Mature	247.26	5.13
2003	2 nd	Mature	84.70	1.76
2004	2 nd	Mature	74.90	1.55
2006	2 nd	Mature	127.90	2.65
2007	3 rd	Mature	173.30	3.59

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2008	3 rd	Mature	200.50	4.15
2009	3 rd	Mature	154.00	3.19
2010	3 rd	Mature	330.40	6.85
2011	3 rd	Mature	77.50	1.61
2013	3 rd	Mature	402.31	8.34
2014	3 rd	Mature	217.90	4.51
2015	3 rd	Mature	296.27	6.14
2016	3 rd	Mature	180.70	3.74
2017	3 rd	Mature	205.83	4.27
2018	3 rd	Immature	337.31	6.99
2019	3 rd	Immature	208.48	4.32
2020	3 rd	Immature	228.50	4.73
2021	3 rd	Immature	214.70	4.45
Total			4821.36	100%

Table 8: Planting profile for Bukit Talang Estate

Year of Planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature/Immature	Planted Area (Ha)	Percentage of Planted (Ha)
1991	3rd	Mature	0	0
1992	3rd	Mature	0	0
1993	3rd	Mature	56.59	100%
1994	3rd	Mature	0	0
1995	3rd	Mature	0	0
1996	3rd	Mature	48.01	100%
1997	3rd	Mature	14.08	100%
1998	3rd	Mature	149.13	100%
1999	3rd	Mature	129.38	100%
2000	3rd	Mature	219.89	100%
2001	3rd	Mature	373.35	100%
2002	3rd	Mature	200.87	100%
2003	3rd	Mature	278.53	100%
2004	3rd	Mature	47.18	100%
2007	3rd	Mature	91.97	100%
2008	3rd	Mature	45.71	100%
2009	3rd	Mature	41.95	100%
2011	3rd	Mature	47.02	100%
2012	3rd	Mature	296.30	100%
2013	3rd	Mature	51.51	100%
2014	3 rd	Mature	46.64	100%
2016	3 rd	Mature	334.85	100%
2017	3 rd	Mature	205.82	100%
2018	3 rd	Mature	183.56	100%
2019	3rd	Immature	215.88	100%
2020	4 th	Immature	102.46	100%
2021	4 th	Immature	267.01	100%
Total			3447.69	100.00

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2.3 Organizational Information/Contact Person(s)

The details of the contact person are as shown below:

Name	:	Mohd Azhar Md. Zain
Position	:	Mill Manager
Address	:	45600 Bestari Jaya Selangor Darul Ehsan
Phone no.	:	+603-32719701
Fax no.	:	+603-2719062
Email	:	kks.tenamaram@simedarby.com

3.0 AUDIT FINDINGS

3.1 Changes to certified products in accordance to the production of the previous year

There was no change to the certified products since last assessment.

3.2 Progress and changes in time bound plan (Refer to Attachment 6 for the time bound plan)

- i. Have all the estates under the parent company been certified? Yes No

If no, comments on the organization's compliance with the RSPO partial certification rules :

As in the TBP dated March 2021.

- ii. Are there any changes to the organization's time bound plan? Yes No

If yes, comment in terms of acceptance or non acceptance on the changes in the time-bound plan?

- iii. Are there associated smallholders (including scheme smallholders) in the CU Yes No

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification?

Yes No

If no, please state reasons

- iv. Any new acquisition which has replaced primary forests or HCV areas Yes No

3.3 Other changes (e.g. organizational structure, new contact person, addresses, etc.)

No changes

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3.4 Status of previous non-conformities *

Closed

Not closed*

* If not closed, minor non conformity will be upgraded to major non conformity

3.5. Complaint received from stakeholder (if any) - NA

4.0 DETAILS OF NON-CONFORMITY REPORT

4.1 For P&C (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s)
(details refer to Attachment 4) List : Nil

List : 1 (3.4.3)

Total no. of major NCR(s)
(details refer to Attachment 4)

4.2 For SC (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s)
(details refer to Attachment 4) List :

List : 1 (3.8.6)

Total no. of major NCR(s)
(details refer to Attachment 4)

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has / ~~has not~~* established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

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6.0 RECOMMENDATION

No NCR recorded. Recommended to continue certification.

Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.

Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

Recommended to continue certification.

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)..... have not been satisfactorily closed out within 60 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 60 days shall result in the certificate being withdrawn.

7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team Leader : MOHD AB RAOUF BIN ASIS



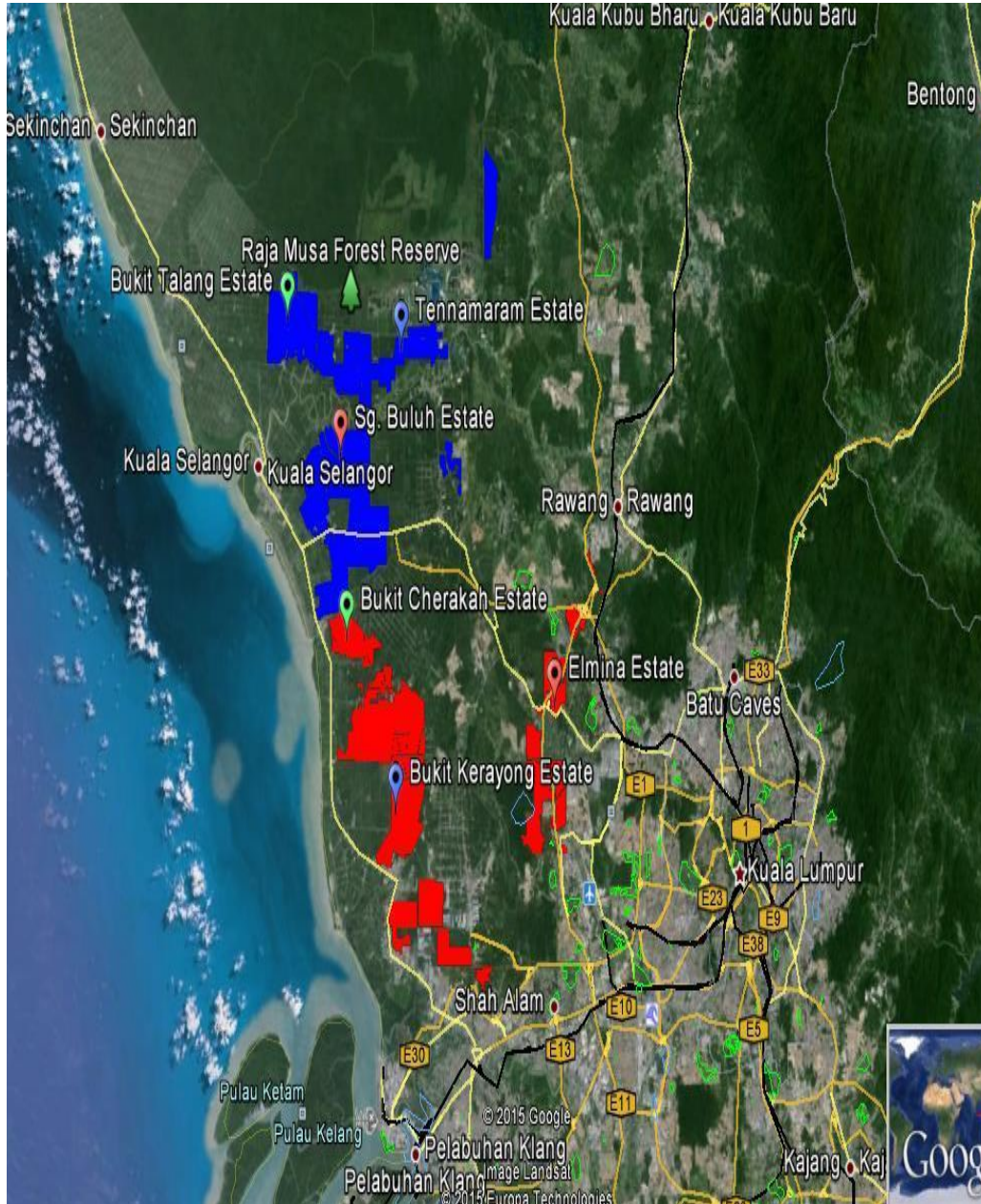
29/12/2021

(Name)

(Signature)

(Date)

Attachment 1 – Map of Tennamaram SOU



RECERTIFICATION AUDIT PLAN

1. Objectives

The objectives of the audit are as follows:

- (i) To determine Certification Unit conformance against RSPO Principles & Criteria Malaysian National Interpretation (MYNI).
- (ii) To verify the effective implementation of corrective actions arising from the findings of last audit.
- (iii) To make appropriate recommendations based on the audit findings.

2. Date of assessment : 27 Sep – 1 Oct 2021

3. Site of assessment : Tennamaram CU
 i) Tennamaram POM
 ii) Tennamaram Estate
 iii) Sungai Buloh Estate
 iii) Bukit Talang Estate

4. Reference Standard :

- a. MYNI 2019 of RSPO P&C 2018
- b. RSPO Certification System Documents, Nov 2020
- c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

- (i) Audit Team Leader : Mohd Ab Raouf bin Asis (**MAR**) - TBP, Social (Employee)
 Auditor : i) Mohd Zulfakar bin Kamaruzaman (**MZK**) - SCCS, HCV, Social
 ii) Rozaimee bin Ab Rahman (**RAR**) – Safety, Environment, GAP

(ii) Witnessed : N/A

(iii) Technical expert : N/A

If there is any objection to the proposed audit team, the organization is required to inform the Lead Auditor/RSPO Section Manager.

7. Audit Method

Site audits or field checks including observation of practices, interviews with internal and external stakeholders and interested parties (employees, nearby population, etc.), documentation review and evaluation of records.

8. RSPO 2018 Principles and Criteria (P&C) Metrics Template

The RSPO 2018 Principles and Criteria (P&C) Metrics Template outlines a set of strategic outcome-based metrics relating directly to the RSPO P&C and is aligned with the RSPO Theory of Change. This Metrics Template comes into effect on 1 June 2021 and all audits against the 2018 P&C or the relevant National Interpretation conducted from 1 June 2021 onwards shall prepare and submit this Metrics Template for the audit team to review during audit.

Please submit the Metrics Template to Lead Auditor according to this period:

- a) Reporting time frames for economic data are:
 - i. Calendar year (January to December): **January 2020 to December 2020**, and
 - ii. 12 month period counting up to two months before audit month: **Sep 2020 to Aug 2021**
- b) Reporting time frames for demographic data:
 - i. For mill and estate workers: **as of 31 December 2020**
 - ii. For smallholders and outgrowers: **January 2020 to December 2020**

- c) Reporting time frame for all other social and environmental data:
i. **January 2020 to December 2020**

The updated Metrics Template (as attached, the version 2.0) will be enforced from 1 August 2021. For audits conducted during the transition period from 1 June to 31 July 2021, members are encouraged to use the updated version but are also allowed to use the previous version (version 1.0). All audits conducted from 1 August 2021 onwards must use the updated Metrics Template (version 2.0).

9. Audit Findings

Audit findings shall be classified as major and/or minor. Major non conformities shall be addressed within 90 days or else the certificate shall be suspended. If the major non conformities are still not addressed within another 90 days, the certificate shall be terminated.

If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.

For minor non conformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major non conformities if the corrective actions are not satisfactory implemented in the next audit.

10. Confidentiality Requirements

SIRIM QAS International shall not disclose any information concerning the company regarding all matters arising or coming to its attention with the conduct of the programme, which is of confidential in nature other than information, which is in the public domain.

In the event that there be any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

- 11. Working Language** : English and Bahasa Malaysia

12. Reporting

- a) Language : English
b) Format : Verbal and written
c) Expected date of issue : 2 weeks after the closure of the Major NC / or if only minor NC, 30 days from the last day of this audit.

13. Facilities Required

- a. Room for discussion
b. Relevant document and record
c. Personnel protective equipment if required
d. Photocopy facilities
e. A guide for each group

- 14. Assessment Programme Details** :

Day 1: 27/9/2021 (Monday)

Time	Activities / areas to be visited			Auditee
8.30am	Opening Meeting (Tennamaram POM) – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader.			
9.00am	Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Logistics discussion to the sites to be visited.			Management Representative
9.15 am	To assign each audit team members – site and the P&C requirements			
	Raouf (TPOM)	Zulfakar (TPOM)	Rozaimée (TPOM)	
	Site visit and assessment on implementation: <ul style="list-style-type: none"> • Laws and regulations • Social aspects - SIA, management plan & implementation, workers' quarters. • Interview with employees, gender committee, worker representative, union representative, etc • Linesite inspection • Complaints and grievances • Time bound plan and uncertified management units 	Site visit and assessment on Supply Chain Implementation incl. the <ul style="list-style-type: none"> • Model used • General Chain of Custody • System Requirements for the supply chain • Documented procedures • Purchasing and goods in • Outsourcing activity • Sales and goods out • Processing • Records keeping • Registration • Training • Claims Interview with PIC SCCS, contractors, etc.	Half day evening at mill	
13.00pm	LUNCH BREAK			All
14.00pm	Continue assessment	Continue assessment	Rozaimée (TPOM) Site visit and assessment on implementation: <ul style="list-style-type: none"> • Laws and regulations • Environmental management – witness activities at site • Waste & chemical management • Interview with workers, safety committee and contractors • Facilities at workplace • Occupational safety & health practice – witness activities at site • Training and skill development programmes • Continuous improvement 	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / Debrief meeting with client on issues (if any) / Discussion on potential NCRs / End of Day 1 audit			All

Day 2: 28/9/2021 (Tuesday)

Time	Activities / areas to be visited	Auditee
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8.30am	Overview of current activities at Supply base sites			Respective Scheme Manager
9.00am	To assign each audit team members – site and the P&C requirements			Guide(s) for each auditor
	Raouf (Sungai Buloh)	Zulfakar (Sungai Buloh)	Rozaimiee (Sungai Buloh)	Guide(s) for each auditor
	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Social aspects - SIA, management plan & implementation, workers' quarters. Interview with employees, gender committee, worker representative, union representative, etc Linesite inspection Complaints and grievances Time bound plan and uncertified management units 	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Land title Social aspects - SIA, management plan & implementation, stakeholders. Interview with local communities, contractors, suppliers. Complaints and grievances on stakeholders Inspection of protected sites with HCV attributes Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone HCV Assessment management plan & implementation 	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Environmental management – witness activities at site Waste & chemical management Interview with workers, safety committee and contractors Facilities at workplace Occupational safety & health practice <ul style="list-style-type: none"> – witness activities at site Training and skill development programmes Continuous improvement 	
13.00pm	LUNCH BREAK			All
14.00pm	To assign each audit team members – site and the P&C requirements			Guide(s) for each auditor
	Continue assessment	Continue assessment	Continue assessment	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / Debrief meeting with client on issues (if any) / Discussion on potential NCRs / End of Day 2 audit			All

Day 3: 29/9/2021 (Wednesday)

Time	Activities / areas to be visited			Auditee
8.00am	Overview of current activities at Supply base sites			Respective Scheme Manager
8.30am	To assign each audit team members – site and the P&C requirements			Guide(s) for each auditor
	Raouf (Bk Talang)	Zulfakar (Bk Talang)	Rozaimiee (Bk Talang)	Guide(s) for each auditor
	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Social aspects - SIA, management plan & implementation, workers' quarters. Interview with employees, gender committee, worker representative, union representative, etc 	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Land Title Social aspects - SIA, management plan & implementation, stakeholders. Interview with local communities, contractors, suppliers. Complaints and grievances on stakeholders 	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Environmental management – witness activities at site Waste & chemical management Interview with workers, safety committee and contractors 	

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	<ul style="list-style-type: none"> Linesite inspection Complaints and grievances Time bound plan and uncertified management units 	<ul style="list-style-type: none"> Inspection of protected sites with HCV attributes Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone HCV Assessment management plan & implementation 	<ul style="list-style-type: none"> Facilities at workplace Occupational safety & health practice – witness activities at site Training and skill development programmes Continuous improvement 	
13.00pm	LUNCH BREAK			All
14.00pm	To assign each audit team members – site and the P&C requirements			Guide(s) for each auditor
	Continue assessment	Continue assessment	Continue assessment	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / Debrief meeting with client on issues (if any) / Discussion on potential NCRs / End of Day 3 audit			All

Day 4: 30/9/2021 (Thursday)

Time	Activities / areas to be visited			Auditee
8.00am	Overview of current activities at Supply base sites			Respective Scheme Manager
8.30am	To assign each audit team members – site and the P&C requirements			Guide(s) for each auditor
	Raouf (Tennamaram Estate)	Zulfakar (Tennamaram Estate)	Rozaimiee (TPOM)	Guide(s) for each auditor
	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Social aspects - SIA, management plan & implementation, workers' quarters. Interview with employees, gender committee, worker representative, union representative, etc Linesite inspection Complaints and grievances Time bound plan and uncertified management units 	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Land Title Social aspects - SIA, management plan & implementation, stakeholders. Interview with local communities, contractors, suppliers. Complaints and grievances on stakeholders Inspection of protected sites with HCV attributes Forested area, plantation boundary, adjacent and neighbouring land use, riparian zone HCV Assessment management plan & implementation 	Site visit and assessment on implementation: <ul style="list-style-type: none"> Laws and regulations Environmental management – witness activities at site Waste & chemical management Interview with workers, safety committee and contractors Facilities at workplace Occupational safety & health practice – witness activities at site Training and skill development programmes Continuous improvement 	
13.00pm	LUNCH BREAK			All
14.00pm	To assign each audit team members – site and the P&C requirements			Guide(s) for each auditor
	Continue assessment	Continue assessment	Continue assessment at Tennamaram Estate	Guide(s) for each auditor

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16.00 - 18.00pm	Audit team discussion / Debrief meeting with client on issues (if any) / Discussion on potential NCRs / End of Day 4 audit	All
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Day 5: 1/10/2021 (Friday)

Time	Activities / areas to be visited	Auditee			
8.00am	Overview of current activities at Supply base sites	Respective Scheme Manager			
8.30am	To assign each audit team members – site and the P&C requirements	Guide(s) for each auditor			
	<table border="1"> <tr> <td>Raouf (Tennamaram Estate)</td> <td>Zulfakar (Tennamaram Estate)</td> <td>Rozaimiee (Tennamaram Estate)</td> </tr> </table>	Raouf (Tennamaram Estate)	Zulfakar (Tennamaram Estate)	Rozaimiee (Tennamaram Estate)	Guide(s) for each auditor
	Raouf (Tennamaram Estate)	Zulfakar (Tennamaram Estate)	Rozaimiee (Tennamaram Estate)		
<p align="center">Unfinished assessment area Verification on outstanding issues for CU Auditor to inform auditee on the required document / records Continue Audit Team discussion and preparation of assessment findings.</p>					
11.00am	Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager Closing meeting at CU / End of audit	All			

RSPO PUBLIC SUMMARY AUDIT REPORT

Attachment 3

**RSPO P&C AUDIT CHECKLIST AND FINDINGS
(MYNI 2019 FOR RSPO P&C 2018)**

Principle 1: Behave ethically and transparently

Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	Yes	SDPSB continued to use the internet to disseminate public information relating to land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The SDPSB website address is http://www.simedarbyplantation.com/ . For social programmes on education, environment, community and health, etc, Yayasan Sime Darby as the Foundation has expanded its wings from offering scholarships to outstanding and deserving individuals to funding impactful conservation, outreach and development program. The SDPSB website address http://www.yayasansimedarby.com/ .
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	Yes	SDPSB continued to use the internet to disseminate public information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The SDPSB website address is available in English at http://www.simedarbyplantation.com/ .
	1.1.3 (C) Records of requests for information and responses are maintained.	Yes	Mill and all the estates continued to maintain the records of requests for information and responses are maintained which included the government agencies, schools, local communities, etc.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	Yes	SOU Tennamaram continued to implement the communication procedure and maintain records on requests for information. The procedure for responding to any communication is as outlined in 'Documentation and Communication Procedure – Manual Sustainable Plantation Management System'. The procedure was made available on the notice boards in the Estate and Mill offices and Muster Grounds.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	Yes	All Estates and Mill continued to maintain the stakeholder's information (address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools, local communities, CPO/PK customers, etc.
1.2 The unit of certification commits to ethical conduct in	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	Yes	The SOU 6 Tennamaram subscribes to Sime Darby Plantations Sdn Bhd's Code of Business Conduct (COBC) dated August 2020. For recruitment of foreign workers (through agents), the 'SOPP - Workforce Management Unit, WMU-SOPP', Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) were applied.

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Clause	Indicators	Comply Yes/No	Findings
all business operations and transactions.	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	Yes	In addition, SDPSB also has a Vendor COBC which has been developed to outline the standards of behaviour required by Sime Darby Berhad's vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group.

Principle 2: Operate legally and respect rights

Implement legal requirements as the basic principles of operation in any jurisdiction.

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements.	Yes	Generally, the CU maintains its compliance with relevant legal requirements.
	2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	Yes	A mechanism to ensure compliance to legal and other requirement has been documented in EQMS & MQMS (Estate & Mill Quality Management System) under Standard Operation Manual distributed to all operating units Tennamaram CU. SQM Department and respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement as well as monitoring the status of legal compliance.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	Yes	Auditor has verified the boundary stone and pegs at Tennamaram, Sungei Buloh estate and Bukit Talang Estate. The boundary pegs/ trenching was visible along the boundary adjacent to another plantation area.
2.2 All contractor is providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	Yes	A list of contracted parties is maintained in the List of Stakeholders 2021 at SOU Tennamaram.
	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	Yes	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements as verified through Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) which apply to all contractors for due diligence and meeting legal requirements.

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Clause	Indicators	Comply Yes/No	Findings
	2.2.3 All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	Yes	All contracts, contain clauses disallowing child, forced and trafficked labour as verified by audit team.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> Information on geo-location of FFB origins. Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder One or more supporting documents for claims Valid MPOB license 	Yes	Fresh Fruit Bunches are supplied from SDPB owned estates which are certified to RSPO. There is no third-party FFB sent to the mil.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	Yes	Fresh Fruit Bunches are supplied from SDPB owned estates which are certified to RSPO. There is no third-party FFB sent to the mil.

Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an implemented management plan for the unit of certification that aims to achieve	3.1.1 (C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	Yes	All estates visited maintained to have minimum 5 years' business plans. The budget allocations at estates, include activities for operating expenditure i.e. upkeep, cultivation, harvesting & evacuation, welfare, other than that, capital expenditure, RSPO compliance, etc. Attention was given to crop projection, cost of production, cost per ton and per hectare indicators to monitor the performance of each operating unit. The cost of production was reviewed and compared against expenditure each year with projections in place for future years. While, provisions at mill, include the activities for milling process, general charges, RSPO compliance and capital expenditure.

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Clause	Indicators	Comply Yes/No	Findings
long-term economic and financial viability.	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	Yes	Replanting program was tabulated annually consistence with business plans reviewed. The decision for replanting was guided by Agricultural Reference Manual (ARM), agronomy department and approved by Plantation Monitoring Unit (PMU).
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	Yes	Remote The management review meeting for SOU 6 Tennamaram which were held in November 2020 attended by all the managers in SOU 6. It was chaired by SOU 6 Chairman, Sungai Buloh Manager. Among the Issues have been discussed such as internal audits, customer feedback, estate expenditure saving, harvesting (crop dispatch, crop freshness, & crop quality), PMU & SCRA audit result, financial account review, etc, Group corporate assurance – to review of the implementation status of the nursery for estate toddlers (NEST).
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	Yes	Continuous Improvement Plan has been implemented dated January 2021. The improvement plan outlined issues highlighted as per in the EAI as well as other reporting means i.e. internal audit as well as external audit. Example of the items outlined are as follows: 1) Compliance with legal requirement 2) Reduction usage of Pesticides 3) Environmental Impact 4) Waste reduction 5) Pollution and Greenhouse Gas (GHG):
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	YES	Auditor has verified all the data in metric template reported.
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	Yes	SOU Tennamaram continued to use and implement SOPs for each of the processes. Brief version of the SOPs was displayed at the appropriate locations. Copies of the documented SOPs were presented to the audit team. It was observed that activities being implemented which involved safety, health, environmental, quality, employees, etc. had followed the established SOPs. <ul style="list-style-type: none"> • Agriculture Reference Manual (ARM), • Estate Quality Management System (EQMS) Manual, • Safety Standard Operating Procedures (SSOP), • Sustainable Plantation Management System Manual (SPMS), • “Guidelines on River Management” Manual, ESH Management System Manual, • Occupational Safety and Health Manual, • Pictorial Safety Standards, and Security Guidelines (PSS). • Plantations / Mill Quality Management System (PQMS / MQMS) standard operating manual

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Clause	Indicators	Comply Yes/No	Findings
			<ul style="list-style-type: none"> • Laboratory Process Control Manual • Security Guidelines
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	Yes	Mechanism to check consistent implementation of procedures is in place. Site inspection and interview with workers confirmed that the SOPs had been implemented and they understood the requirements of the SOPs, the bottom-line of which is Good Agricultural Practice and they care for their safety and health and the environment.
	3.3.3 Records of monitoring and any actions taken are maintained and available.	Yes	Records of monitoring and actions taken by the estates continued to be maintained. This is to ensure that the established procedures were consistently implemented. Records of monitoring and actions taken by all 3 estates were maintained and kept for a minimum of 12 months. The SOU has managed and monitored their contractors' compliance against the RSPO requirements such as legality of the workers, appropriate license, employment contract, insurance and wages, the workers employed thru the contractors through Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC).
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.	Yes	No new planting,
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	Yes	A Social Impact Assessment (SIA) covering 3 operating units namely Tennamaram Estate, Bukit Talang Estate and Sg Buloh Estate was carried out from 17 – 19/6/2014 by the PSQM Unit of the Sime Darby Plantation. The SIA for the Tennamaram Palm Oil Mill on the other hand was carried out in March 2013 with the participation of internal and external stakeholders, namely workers, union, contractors, suppliers, local community, local government and private entities. Records of meetings with the relevant stakeholders were duly documented and sighted during this Surveillance Audit. Internal Social & Environment Impact Assessment (SEIA) Report, SOU 6 Bukit Talang Estate (Conversion of Ex-Mill and Ex-Hall Site to Oil Palm Plantation, prepared by Group Sustainability & Quality Management Department, Sime Darby Plantation Berhad. According to the report, the project site is suitable for development oil palm and the operations.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	No	The Action Plans for all units within SOU 6 Tennamaram were reviewed at least once a year. Areas of concern/key findings were identified together with the action plan, person in charge and respective completion date. There is evidence that the areas of concern /key findings were developed with the consultation of affected parties. However, based on interview with employee and union representative from Tennamaram POM and documentation review such as checkroll and punch card records, it was found that there were

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Clause	Indicators	Comply Yes/No	Findings
			cases where the employee works more than 5 consecutive hours without rest at least 30 minutes. The overtime issue not being assessed in the social monitoring plans for the year 2021, even the employee or union representative addressed the issue/grievances to the management. Therefore, major NCR was issued as MAR 01 2021.
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	Yes	Employment procedures for recruitment, selection, hiring, are documented. For locals, the procedures are in SOP on Hiring of Local workers. The procedure details out the process of hiring (application form, screening, interview, requisition approval from Regional GM, medical check-up and issuance of letter of offer). For foreign worker, the employment procedures are contained in Standard Operating Process & Procedures (SOPP). Employment procedures for retirement and termination are available in the local workers' employment contracts. Similarly, foreign workers' contracts also contain provision for mutual termination.
	3.5.2 Employment procedures are implemented, and records are maintained.	Yes	Employment procedures (hiring of local workers) and SOPP Doc No. WMU/WMC-SOPP/JAN2016/R1 (hiring of foreign workers), available. Evidence of implementation is available from workers' files such as application form, interview, medical test and issuance of letter of offer.
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	Yes	Safety procedure has been established to assists CU related to implementation on i.e ESH compliance management and Pictorial Safety Standard. Among the objective of the procedure to ensure CU compliance with all the regulation and minimize the risk of noncompliance. The mitigation plan also covered in the HIRARC documents. The hazard identification, risk assessment and risk control (HIRARC) procedure has been established. Tennamaram CU have conducted the risk assessment on all its operation as well as determining their control measures.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	Yes	The effectiveness of implementation health & safety plan has been monitored by daily basis. All the precaution i.e. safety signboard, pictorial safety standards, PPE, etc has been published and display at workplace areas (notice board, muster call, etc). CU also monitored safety risk in workplace operation by monthly basis.
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.	Yes	Formal training programmes for 2021 that covered aspects of the RSPO Principles and Criteria, with regular assessments of training needs were available for all the audited sites. The training plan for each operating units were established covered staff, workers, pregnant women, etc. A training need identification matrix has been established with target dates for the training identified.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	Yes	SOU Tennamaram had trained their staff, workers and records of training were kept in the RSPO training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue. The records were uploaded into Google Drive and can reviewed during the remote audit.

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Clause	Indicators	Comply Yes/No	Findings
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	Yes	Appropriate training for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) has been conducted in March 2021 attended by Staff and workers at critical control point and briefed to the contractor in Aug 2021. Attendance list & photograph was seen.

SUPPLY CHAIN REQUIREMENTS FOR MILLS

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	YES	Tennamaram Palm Oil Mill (TPOM) sourced for their FFB only from estates under the same SOU 6 which involve Tennamaram estate, Sungai Buloh estate and Bukit Talang estate. They also receive diverted certified crop from SOU 7 – Bukit Cheraka and Bukit Kerayong estates. The diversion was made in accordance with guideline in Standard Operating Procedure (SOP) for Sustainable Supply Chain & Traceability under the Sustainable Plantation Management System.
3.8.2	Mass balance Module A mill is deemed to be MB is 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 3 rd party certified supply base.	YES	Not Applicable
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be	YES	This has been made available, as in Table 4 of this report.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>		
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).</p>	YES	<p>The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was: Name: Tennamaram Palm Oil Mill - Sime Darby Country: Malaysia. Member Category: Oil Mil Core product: Palm Oil Copy of Shipping Announcement was provided during the audit as evident of compliance to reporting requirement as listed by the standard.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	<p>The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • 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 organisation's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs. 	YES	<p>- Tennamaram POM had revised their documented procedure title 'Standard operating procedure for Sustainability Supply Chain and Traceability SD/SDP/PSQM/001', version 2, Issue 5 dated April 2019. The procedure described the following:</p> <p>Clause 4.0 ~ the responsibility of for the implementation of RSPO SCC i.e. head of operating unit</p> <p>Clause 5.0 ~ Control of document & records such as weighbridge tickets, consignment note , training record & contracts. Record retention for 10 years. Define the critical control point (CCP) :estate – weighbridge, mill – weighbridge, admin office, ramp, CPO despatch area, CPO storage tank. Kernel silos.</p> <p>Clause 6.0 ~ Delivery of FFB from the estate – relevant record involved, flowchart for crop diversion, list of mill and their supply chain model i.e. IP or MB</p> <p>Clause 7.0 ~ Receiving FFB at the mill – list of supply base, rules for determining diverted FFB destination, relevant record</p> <p>Clause 8.0 ~ Production of ISCC certified Waste/Residues – Follow SOP Separate Oil Recovery System</p> <p>Clause 9.0 ~ process monitoring – for IP model mill need to ensure no mixing of RSPO certified and non-certified</p> <p>Clause 10.0 ~ CPO and PK despatch – [Clause 9.1] all delivery of CPO and PK shall be in accordance with the contract allocated by Global Trading & Marketing (GTM) department. [Clause 9.2] Outgoing document for CPO and PK 9e.g. contract, weighbridge ticket / despatch note) shall specify the following information which can be either presented in single document or across a range of document Trade name / RSPO IP, RSPO certificate no. : RSPO 0025,</p> <p>Clause 11.0 ~ Non-conforming material / product – requirement to downgrade the RSPO Product</p> <p>Clause 12.0 ~ product claim – shall follow RSPO rules on market communication & claim</p> <p>Clause 13.0 ~ Outsourced contractor - the mill has established list of outsourced contractor. Sighted list of transporter for CPO and PK.</p> <p>Clause 14.0 ~ Training – the mill shall provide training for relevant personnel carrying the task at tech critical control point (CCP).</p> <p>Clause 15.0 ~ Reclassification of mill's supply chain model - Reclassification of mill's supply chain model may be determined by GTM/ PSQM. CB shall be notified. All communicated shall be recorded.</p> <p>Clause 16.0 ~ Production volume</p> <p>Clause 17.0 ~ Conversion Factors</p> <p>Clause 18.0 ~ Internal Audit</p> <p>Clause 19.0 ~ Complaints</p> <p>Clause 20.0 ~ Management Review</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
			<p>The procedure was kept in file RSPO Supply Chain Manual (SCM/RSPO/SD) Appropriate changes were also made in the change to include the new clause Production of ISCC certified waste/residues materials at the mill.</p> <p>- Letter of Appointment as Person in Charge for Environmental/ Quality Management Systems (inclusive of RSPO SCCS) for Assistant Manager was sighted and found adequate. He's being assisted by Second Clerk and other relevant mill personnel.</p> <p>- TPOM had continued to implement the procedures it had on receiving and processing of RSPO certified and non- certified FFBs. (Refer para. 7.0 of the SOP - Receiving FFB at the Mill) it has described how TPOM manages the FFB from certified source.</p>
3.8.6	<p>The site shall have a written procedure to conduct annual internal audit to determine whether the organisation;</p> <ul style="list-style-type: none"> • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its organisation. • 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 organisation shall be able to maintain the internal audit records and reports. 	NO	<p>As describe under para 18.0 SOP for sustainable Supply Chain and Traceability issue no 5 dated April 2019, TPOM refer to Internal Audit Procedure (SD/SDP/PSQM/IAP) dated 1/11/17 which is follow the RSPO Supply Chain Certification Standard Revision 2017 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2017 requirements. However it was found that, Internal Audit and Management Review SCCS for Tennamaram POM was not conducted annually. Hence Major NCR MZK 01 2021 has been raised against this indicator.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.7	<p>The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.</p>	YES	<p>TPOM had continued to receive certified FFB from own Estate Which is Tennamaram Estate, Bukit Talang Estate and Sungei Buloh Estate. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Tennamaram Estate, Bukit Talang Estate and Sungei Buloh Estate for the month of Nov 2019 – August 2021. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of buyer; b) The name and address of the seller c) The leading 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 (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 	<p>YES</p>	<p>The procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by Sime Darby Plantations Berhad and Global Trade Marketing Department (HQ) on behalf of Tennamaram POM.</p> <p>Sample of deliveries document were sighted during the audit, and it was found all related information were adequate. Tennamaram POM's RSPO certificate number and product name together with model used were stated in the delivery documents.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	<p>Outsourcing Activities</p> <p>(i) The mill shall not outsource its milling activities. In cases where the mill outsourced 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 SC Certification.</p> <p>(ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>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 CB has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>	YES	<p>There are 1 outsource company CPO transporter i.e., agreement sign on 12/12/2020. The agreement document was available and communication on the RSPO supply chain requirement were communicated to them. There is a clause regarding Supply chain in the 'annexure 5' of agreement. The compliance to requirement is evident.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	List of contact person for both transporters were made available and up-to-date in the stakeholder list.
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.	YES	No new contractors used and will be used in the future for the processing or production of RSPO certified materials.
3.8.12	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.	YES	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date.
	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	YES	Relevant record was maintained for more than 10 years as per Standard operating procedure for Sustainability Supply Chain and Traceability SD/SDP/PSQM/001', version 2, Issue 5 dated April 2019
	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.	YES	Tennamaram POM has maintained the Real Time basis accounting system to record RSPO certified FFB and deliveries of RSPO certified CPO and PK. Record titled as <i>"RSPO & MSPO Mass Balancing Record for Oil Mills"</i> .
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to	YES	Not Applicable since this is IP POM

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)		
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	YES	Tennamaram POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	Extraction rates has been updated monthly as per stated in Monthly Production Report (Physical Movement)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	YES	Marketing department responsible for the purchase and sell of raw material and finished product respectively. Relevant information will be provided to TPOM for reference on site.
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not	YES	Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. The registration of transaction being carried out by Group Plantation Marketing subordinate.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>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>		
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>	YES	<p>Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Tennamaram POM has not use RSPO corporate logo as well as trademark logo.</p>

Principle 4: Respect community and human rights and deliver benefits

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

Clause	Indicators	Comply Yes/No	Findings
4.1 The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.	4.1.1 (C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	YES	Sime Darby Plantations Berhad's Human Rights Charter (revised 2019) provides for protection of Human Rights Defenders, whistle blowers, complainants and community spokespersons. The Group has established a specific Policy on Human Right Defenders, Whistleblowers and Complainants and the Policy had been finalised by GSQM in March 2020. It was evident that this policy was communicated to all levels of the workforce and operation.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	It has been verified that the land is now legitimately owned by SOU Tennamaram since July 1924. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed with villager representatives and from the interviews, it was

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Clause	Indicators	Comply Yes/No	Findings
			confirmed that there is no evidence that the oil palm operations have instigated violence or use any form of harassment in maintaining peace and order in their current and planned operations.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	YES	As at recertification audit, SDPB have several initiatives to the complaints and grievances and ensuring anonymity of complainants such as SuaraKami and Ulula.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	Based on interview with stakeholders, the system was understood by the affected parties.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	The Tennamaram CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders through stakeholders meeting at Tennamaram Estate and POM, in Sept and Dec 2021, respectively. For 2021, estates and POM already invite the surrounding stakeholder, however they can't conduct the meeting due to CMCO and the estate already notified the stakeholders accordingly.
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	YES	The system used by the SOU 6 Tennamaram in resolving disputes and grievances exists in the procedure called "Tatacara Perundingan Dalam Menangani Rungutan Dan Aduan", and "Tatacara Perundingan Dalam Menangani Masalah Sosial". The Mill and Estates within SOU 6 each has its own Internal Complaint Book and External Communication Book. The Internal Complaint Books are for employees to lodge complaint pertaining to their houses. The external book was reviewed and found no complaints against the CU. The conflict resolution mechanism includes the option of access to independent legal and technical advice.
4.3 The unit of certification contributes to local sustainable dev. as agreed by local comm.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	Contributions to community development that are based on the results of consultation with local communities during stakeholders meeting are demonstrated such as: <ol style="list-style-type: none"> 1. Employing workers/staff selected from within the nearby villages and settlements 2. Donation to Sekolah Raja Musa and SMK Sultan Ismail 3. Donation to Temple Sri Maha Mariamman

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Clause	Indicators	Comply Yes/No	Findings
<p>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.</p>	<p>4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual legal or customary use of the land are available.</p>	<p>YES</p>	<p>Evidence of legal ownership of the land including history of land tenure was verified during this audit. For Tennamaram, Sungei Buloh and Bukit Talang Estate the land was previously owned by Kumpulan Guthrie Berhad and Golden Hope. It was then transferred to Sime Darby after the merger in 2007. Kumpulan Guthrie Berhad and Golden Hope has bought the land from Selangor State government since July 1924. Each estate had legal use of the land through an Ownership signed by the Lands and Surveys of Kuala Selangor following the payment of premium and Land fee.</p>
	<p>4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</p>	<p>YES</p>	<p>As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since July 1924. The audit team had confirmed that there were no land issues related to previous owners.</p>
	<p>4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.</p>	<p>YES</p>	
	<p>4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.</p>	<p>YES</p>	
	<p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected</p>	<p>YES</p>	

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Clause	Indicators	Comply Yes/No	Findings
	communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		
	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 neighboring communities where applicable, and relevant authorities).	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since July 1924. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers and local community. Interview with the representative confirmed that there is no issue regarding land and neighbouring estate.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since July 1924. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers and local community. Interview with the representative concluded that there were no operations on villagers land at SOU Tennamaram.
	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.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since July 1924. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers and local community. Interview with the representative concluded that there were no operations on villagers' land at SOU Tennamaram.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	As above.
4.5 No new plantings are established on local peoples' land	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	No new planting.

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Clause	Indicators	Comply Yes/No	Findings
<p>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.</p>	<p>4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p>	<p>YES</p>	<p>As above.</p>
	<p>4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p>	<p>YES</p>	<p>As above.</p>
	<p>4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land</p>	<p>YES</p>	<p>As above.</p>

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Clause	Indicators	Comply Yes/No	Findings
	allocation process.		
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As above.
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	As above.
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru a documented system that enables indigenous peoples, local communities and other stakeholders to	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.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Sime Darby Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and	YES	In accordance with the 'Tatacara Perundingan Dalam Menangani Rungutan Dan Aduan', the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.

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Clause	Indicators	Comply Yes/No	Findings
express their views through their own representative institutions.	evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	There were no scheme small holdings at Tennamaram SOU. The Fresh Fruit Bunches are supplied from SDPB owned estates which are certified to RSPO.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.	YES	There were no affected parties that need any negotiated agreements, compensation and payments. The audit team has also interviewed with villager representatives concluded that there was no significant impact affected on surrounding villagers from daily operations at SOU Tennamaram.
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Sime Darby Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	It has been verified that the land is legitimately owned by SOU Tennamaram since July 1924. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.
4.8 The right to use the land is demonstrated and is not legitimately	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal,	YES	It has been verified that the land is legitimately owned by SOU Tennamaram since July 1924. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.

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Clause	Indicators	Comply Yes/No	Findings
<p>contested by local people who can demonstrate that they have legal, customary, or user rights.</p>	<p>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>4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p>	<p>YES</p>	<p>From the interviews with stakeholders, it can be concluded that there was no land conflict at SOU Tennamaram.</p>
	<p>4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p>	<p>YES</p>	<p>There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.</p>
	<p>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).</p>	<p>YES</p>	<p>From the interviews with stakeholders, it can be concluded that there was no land conflict or dispute at SOU Tennamaram.</p>

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Principle 5: Support smallholder inclusion

Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

Clause	Indicators	Comply Yes/No	Findings
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.	YES	Fresh Fruit Bunches were supplied from SDPB owned estates (Tennamaram, Bukit Talang & Sungei Buloh Estate) which are certified to RSPO. There was no third-party FFBs sent to the mill. Thus, no contract involved with smallholder.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	As above.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	As above.
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.	YES	As above.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Interviews conducted with contractors and suppliers, confirmed that there is an existing valid contract with these contractors' representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in Tennamaram POM has been calibrated in 6 monthly basis using Metrology Corporation Malaysia Sdn Bhd.

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Clause	Indicators	Comply Yes/No	Findings
	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.	YES	Sime Darby Plantation 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. However, there is no third-party FFB sent to the mill. Noted that SOU Tennamaram has invited nearby smallholders to attend the Stakeholder meeting scheduled stakeholders meeting at Tennamaram Estate and POM, however, the meeting cannot be held due to CMCO. The stakeholders were notified accordingly, and surveys were sent on the same date.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	YES	A grievance mechanism which respects anonymity and protects complainants is in place at the SOU Tennamaram as per the SOM Procedure for External Communication dated 1/8/2008, and as per SOP Carta Aliran Pengendalian Isu Sosial. The procedures have been communicated to all levels of workforce and to all contractors. As at to date there was no complaint by stakeholders.
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	YES	Sime Darby Plantation 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. However, there is no third-party FFB sent to the mill. Noted that SOU Tennamaram has invited nearby smallholders to attend the Stakeholder meeting scheduled stakeholders meeting at Tennamaram Estate and POM, however, the meeting cannot be held due to CMCO. The stakeholders were notified accordingly, and surveys were sent on the same date.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	YES	As above.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	Sime Darby Plantation 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.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	Fresh Fruit Bunches were supplied from SDPB owned estates (Tennamaram, Bukit Talang, Sungei Buloh) which are certified to RSPO. There is no third-party FFB or scheme smallholders sent to the mill.

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Clause	Indicators	Comply Yes/No	Findings
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	Fresh Fruit Bunches were supplied from SDPB owned estates (Tennamaram, Bukit Talang, Sungei Buloh) which are certified to RSPO. There is no third-party FFB or scheme smallholders sent to the mill.

Principle 6: Respect workers' rights and conditions

Protect workers' rights and ensure safe and decent working conditions.

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	Yes	The policy of Group Sustainability and Quality Policy Statement has been approved by Group Managing Director, Mohamad Helmy Othman Basha, dated 2/12/2019. The policy shall be guided by the commitments spelt out in the company's: <ul style="list-style-type: none"> • Responsible Agriculture Charter (RAC) • Human Rights Charter (HRC) • Innovation & Productivity Charter (IPC) Para 3.2.5 in the HRC clearly stated 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 membership, political affiliation or age. SDPB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	Yes	Apart from the indicator 6.1.1 policy which states that all employees shall be treated equally, there is also no evidence that there has been any form of discrimination against any employee, or group of employees. As confirmed by the workers during interviews and field observation, payment of wages/salaries, provision of housing and access to benefits and amenities is fair based on observation, review of pay checks, contracts of employment, including charging of recruitment fees for migrant workers.
	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.	Yes	Based on interviews with the estate and mill management including documentation review (interview assessment and medical report), recruitment selection, hiring and promotion are based on suitable job vacancies, experience, qualification/skill and medical fitness appropriate for the job. Interview of candidates will be done by Manager and the Assistant Managers where an evaluation form is filled up to determine the suitability of the candidate.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated.	Yes	Currently, there was no pregnant women at SOU Tennamaram as verified with medical assistant and during interview session with women workers. If there are any pregnant women found by management or informed by staff and workers, the management of

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Clause	Indicators	Comply Yes/No	Findings
	Alternative equivalent employment is offered for pregnant women.		estate and mill will transfer the pregnant worker to do any light job as per stated in the Social Policy states that all employees shall be treated equally. There is also no evidence of discrimination against any employee, or group of employees including pregnant women.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	Yes	It was evident that the gender meeting was carried out at least once a year. The topics cover, among other things, were the policy, functions of the Gender Committee. There has been 1 case reported regarding sexual harassment and report has been lodged in Dec 2020. Management has been alerted on the issue and the action plan has been sighted done by the management. Interview with the female employees, she aware of the action taken by the management.
	6.1.6 There is evidence of equal pay for the same work scope.	Yes	The equal opportunities policy is contained within the policy of Group Sustainability and Quality Policy Statement, which states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The Policy of Group Sustainability and Quality Policy Statement was displayed on notice boards in both Bahasa Malaysia and English. Interview with workers local female, migrant (India and Indonesia) and local male, they agreed that they have received equal pay for the work given. For example, sprayer gang has been paid by piece rate and the same gang also receive the piece rate pay. For harvester also they received the same rate for all harvesters in the estate. Any differences for the pay rate will be for tall palm and the short palm. For mill and estate general workers they receive daily payment as per Minimum Wages Order Amendment 2020. Based on interview and documentation records, there are evidence that equal pay for the same scope of the job.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	Yes	For the SOU 6 Tennamaram documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Samples of the monthly pay slips and employment contracts were made available and reviewed during the audit. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management during induction. However, sighted latest induction was done in Sept 2019. No induction after that due to current situation of pandemic COVID 19. Each pay slip documents the name of employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO and non-statutory such as donation to mosque funds, Temple funds), net salary, annual leave and medical leave taken, etc. Interview with workers reveal that they understand the contents of the pay slips and seeks explanation from the office whenever they needed any clarifications. Samples of payslips were also sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order

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Clause	Indicators	Comply Yes/No	Findings
			(Amendment) 2020 and Employment Act 1955.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.	Yes	Contracts and conditions of employment are contained in employment contracts signed between the Mill and respective estates on one hand, and their workers on the other. The employment contracts sampled were prepared in either Bahasa Indonesia or in dual-language, namely English and the language commonly used in the worker's country of origin. Among others, the contracts defined the period of employment, wage rate, work benefits, overtime, annual leave, public holidays, contract termination, etc. Details on monthly salary and deductions for every worker and staff are reflected in their pay slips which are issued to the workers during pay day.
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	Yes	The SOU Tennemaram has complied with legal requirements and MAPA/NUPW Agreement 2019 on regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	Yes	Visits were made to the workers' housing facilities of each estate reveal that the estates and mill have provide adequate housing to their employees. The houses provided with rent-free, subsidized electricity and water by Tenaga Nasional Berhad and Syabas respectively, which are available 24 hours a day. The houses are generally well-maintained. Each house has between 2 – 3 rooms and generally, not more than 6 persons live in each house. They are also furnished with the basic necessities such as cupboard, mattresses, pillows and cooking facilities. Each house has three rooms and accommodate 3 to 6 workers for each house. Among the facilities provided are surau, football field, takraw/badminton court, grocery shop, dispensary, playground, surau, temple, kindergarten, crèche, and clinic which is managed by a Medical Assistant and a support staff. A visiting Medical Officer comes for regular visits once a fortnight to assist with linesite inspections, dispensing medical advice and treating patients. Housing inspection was conducted by weekly. Housing inspection reports were also sighted.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	Yes	All units within SOU 6 Tennemaram are located near the towns. Workers have access to adequate, sufficient and affordable food from a grocery shop Bestari Jaya and Ijok, where affordable food are readily available. In addition, there is a grocery shop at Bukit Talang Estate housing complex. A vendor is allowed to come in daily to sell wet food items such as fish, vegetables to those who live at the housing complex. Workers who were interviewed also confirmed that the items are reasonably priced.

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Clause	Indicators	Comply Yes/No	Findings
	<p>6.2.6 A “DLW” is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: A written policy with specific implementation plan, committing to payment of a “decent living wage” is in place. The implementation plan with specific targets, and a phased implementation process will be in place, including the following:</p> <ul style="list-style-type: none"> • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the “living wage” payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation <p>Until such time where the Malaysian version of “decent living wage” has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.</p>	<p>Yes</p>	<p>SOU Tennamaram has follow the MAPA/NUPW Agreement 2019 which is payment of the wages following the Minimum Wages Order Amendment 2020. As per current situation in Malaysia, all workers in SOU Tennamaram have been paid by following the Minimum Wages Order Amendment 2020. Prevailing wages has been calculated for SOU Tennamaram which is currently for Local workers is RM 1,431.76 and for Migrant Workers RM 1,599.30.</p>

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Clause	Indicators	Comply Yes/No	Findings
	6.2.7 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.	Yes	All workers in SOU Tennamaram are Permanent and full-time workers and all the workers used for core work such as Harvesting, Manuring, Spraying, Milling Operation, Grading, Engine driver and workshop. There is no temporary workers and contractors use in the SOU Tennamaram.
6.3 The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	Yes	Recognition of freedom of association is available in the policy of Group Sustainability and Quality Policy Statement. The policy states that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. This Social Policy is applicable throughout all operating units and is printed and translated in Bahasa Malaysia and were seen being displayed on all the office notice boards and at AP posts. NUPW membership is open to all workers including foreign workers.
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	Yes	The National Union Plantation Workers (NUPW) is the union that represents workers of SOU 6 Tennamaram. Union membership is open to both local and foreign workers and the workers representative elected by the NUPW/MAPA itself which is independent party. Workers from all estates has been interviewed also has been interviewed and satisfying with the workers representatives, management and the way complaint can be channel.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	Yes	The National Union Plantation Workers (NUPW) is the union that represents workers of SOU 6 Tennamaram. The Workers Representative in the Union is selected by workers itself.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	Yes	The policy on protection of children is contained in the Sime Darby Child Protection Policy dated January 2015. There was no evidence that the estates and the mill at SOU Tennamaram has employed anyone below the age of 18 years.
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	Yes	There was no evidence that the estates and the mill at SOU Tennamaram has employed anyone below the age of 18 years.

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Clause	Indicators	Comply Yes/No	Findings
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	Yes	There was no evidence that the estates and the mill at SOU Tennamaram has employed anyone below the age of 18 years or young persons. Auditor also verify through the contractors in the SOU Tennamaram and confirmed there is no Contractor workers available in the estate and mill.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	Yes	The policy protection of children is contained in the Sime Darby Child Protection Policy dated January 2015. There was no evidence that the estates and the mill at SOU Tennamaram employ anyone below the age of 18 years.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	Yes	The policy to prevent sexual and other forms of violence is contained in the Sime Darby Social Policy dated January 2015. In addition, awareness on sexual and other forms of harassments are also briefed during muster and Gender Committee meetings held at each Mill and Estates. The Gender Committee Meetings are being held regularly where topics discussed include sexual harassment and violence. Members to lodge complaints if members encounter such incidence. Interviews with female employees confirmed their understanding of what constitutes sexual harassment.
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	Yes	The policy to protect reproductive rights of women is contained in the Sime Darby Plantation Gender Policy. In addition, Gender Committees have been established at the Mill and Estate levels to help disseminate awareness on issues relating to reproductive rights. Awareness on reproductive rights is also briefed during muster and Gender Committee meetings held at each Mill and Estates.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	Yes	In the SOU Tennamaram, Gender Committee have been established at the Mill and Estate levels to help disseminate awareness on issues relating to reproductive rights and need of new mothers. Awareness on reproductive rights need of new mothers are also briefed during muster and Gender Committee meetings held at each Mill and Estates.
	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.	Yes	A grievance mechanism which respects anonymity and protects complainants is in place at the CU as per the Sime Darby Gender Committee Handbook 1st Edition 2014. The procedures have been communicated to all levels of workforce. Training regarding Grievance mechanism has been briefed to all workers and also during gender meeting.
6.6 No forms of forced or trafficked labour are	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited:	Yes	All workers in SOU Tennamaram in Estate and Mill have entered into employment voluntarily, it was verified during the interview with Indonesian and Indian workers. The workers know they will work in Oil Palm Sector since from their country.

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Clause	Indicators	Comply Yes/No	Findings
used.	<ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages 		
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	Yes	<p>The SOU 6 Tennamaram adopts the Social Policy dated January 2015 which states that "All employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work and representation race, caste, nationality...". There is also a procedure entitled "Sourcing Process for Foreign Workers".</p> <p>Foreign workers interviewed also confirmed that they underwent an orientation programme at Sua Betong. Sime Darby received the foreign workers through recruitment agency. Each estates received the foreign workers at respective estates upon arrival, no more through Sua Betong Recruitment Centre.</p>
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	Yes	<p>Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Manager subsequently assigned duties of ESH coordinator to the Assistants or healthcare assistant for the down line implementation of ESH practices in the estate and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained.</p> <p>Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2021 was available. The Estate/Mill Manager is the chairman and the Mill Engineer/Assistant Manager and HA is the secretary. OSH Committee meetings were held once in three months.</p>
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national	Yes	<p>Accident and emergency procedures are available in adherence to the SPSB policy on 'Crisis Management & Emergency Response' plan - PQMS, OSH manual and "Accident and Reporting and Investigation Procedure", of the same manual. Each estate and mill had procedures emergencies situation as listed below in the table. There was formation of ERP Team & ERP for all the identified incidences. The organisation chart for the ERP</p>

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Clause	Indicators	Comply Yes/No	Findings
	<p>languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>		<p>team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure's guidelines were produced by PSQM and amended to tailor to difference situation in the estates and mills.</p> <p>The trained personnel for the First Aid were among the employees working in the mill on shift and also the estates staff/mandores. The first aid boxes were available at various points in the mill complex including laboratory, office, workshop, process control room etc. Similarly, the estates distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops.</p> <p>Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Manday MC.) This is summarized officially in the JKPP 8. Records are kept in the office. Summary for the year is described in the JKPP 8 a mandatory requirement for submission to DOSH by Jan of the subsequent year. Cases if any are reviewed during safety meetings. Where required submissions of JKPP 6, 7 & 8 to DOSH were compiled under the legislative requirement. Investigations and revision of HIRARC where appropriate were made accordingly.</p>
	<p>6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>	<p>Yes</p>	<p>All workers involved in potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting were provided with appropriate PPE and replaced when damaged. PPE issue and replacements records were verified by the auditors. From interviews conducted with workers and staffs in the field and stores clerks it was established that they had been trained and were aware of safe handling procedures.</p> <p>Sanitation facilities for spraying and manuring operator was available at the store area with facilities such as shower room, washing machine, PPE rack, soap, etc. All the workers are understood and aware related to SOP after chemical application.</p>
	<p>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 Malaysian law.</p>	<p>Yes</p>	<p>The Mill and Estates provide medical care and insurance coverage for all the workers. Local Workers and foreign workers – covered by SOCSO. In addition, the estates and mill provide medical care to all workers using own Medical Assistant services. Cases requiring additional/serious treatment are referred to Hospital Tanjung Karang 30 km away.</p>
	<p>6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p>	<p>Yes</p>	<p>Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Manday MC.) This is summarized officially in the JKPP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described</p>

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Clause	Indicators	Comply Yes/No	Findings
			in the JKPP 8 a mandatory requirement for submission to DOSH by Jan of the subsequent year.

Principle 7: Protect, conserve and enhance ecosystems and the environment

Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.

Clause	Indicators	Comply Yes/No	Findings
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.	Yes	As for all SDPB estates, Tennamaram Estate, Bukit Talang Estate and Sungai Buloh Estate had in place documented integrated pest management (IPM) systems. The procedure referred was in the Agricultural Reference Manual (ARM) Section 15 - Plant Protection. The IPM program among others includes pest management of rats, bagworms, nettle caterpillars, rhinoceros beetles and ganoderma. The IPM technique for rats includes rearing barn owls (<i>tyto alba</i>), bagworm control includes the planting of beneficial plants such as <i>Cassia cobanensis</i> , <i>Antigonan leptopus</i> and <i>Turnera sublata</i> and for rhino beetles is by using pheromone trap. All estates carried out monthly detection and observation of leaf eating pests, rat damage and diseases like Ganoderma. These detection and observations were carried by staff. When damaged/disease was observed, proper census was then carried out. Records showed no outbreak had been taken place. During the audit, it was observed a number of beneficial plants had been planted and all estates had plants in polybags, ready for planting in the Nursery. Records showed that beneficial plants were continuously planted in by all estates visited. Rat baiting was by calendar baiting at 2 campaigns per year. Baiting was continued until bait acceptance fell below 20%.
	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.	Yes	There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	Yes	As for the recertification audit, there is no use of fire for pest control and no evidence that all the estates have do so.
7.2 Pesticides are used	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and	Yes	Tennamaram CU continued to use agrochemicals based on its Agricultural Reference Manual (ARM) Section 15 and 16, SSOP and in the Pictorial Safety Standard Book (PSS)

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Clause	Indicators	Comply Yes/No	Findings
<p>in ways that do not endanger health of workers, families, communities or the environment.</p>	<p>application methods that are specific to the target pest, weed or disease are prioritized.</p>		<p>where written justifications had been provided for various fields operations. The Manual has included a chemical register list which indicates the use of selective products that are specific to the targeted pest, weed or disease. The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOPs.</p>
	<p>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.</p>	<p>Yes</p>	<p>All estates continued to have records to show the types of pesticides used with active ingredients and their LD50, where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available for verification.</p>
	<p>7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p>	<p>Yes</p>	<p>All estates continued to minimise the usage of agrochemicals by implementing IPM. Blanket spraying was not practiced by this CU and soft grasses maintained in the field. It had also been the practice that insecticides are used only after a threshold level has been exceeded as per the Agricultural Reference Manual (ARM) Section 15 -Plant Protection. As part of the IPM plans, management of all estates had established nectariferous beneficial plants (<i>Cassia cobanensis</i>, <i>Antigonon leptopus</i> and <i>Turnera sublata</i>) nurseries for continuous planting in order to attract natural predators and thus to reduce use of insecticides. During the visit it was observed a number of beneficial plants had been planted and all 3 estates had plants ready for planting in the nurseries. In order to reduce the use of rat baits to control rats, Barn Owls was encouraged as indicated by Barn Owl census records. Until to-date Barn Owl boxes were sighted in the fields. The estates aimed to establish more Barn Owl boxes to ultimately achieve a ratio of 1 box to every 15-20 Hectares. Records showed that on Tennamaram Estate there are 192 Barn owl boxes with an occupancy ratio of 83%, on Bukit Talang Estate 268 Barn Owl boxes with an occupancy ratio of 70% and on Sungai Buloh Estate 217 Barn owl boxes with an occupancy ratio of 50%.</p>
	<p>7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p>	<p>Yes</p>	<p>In replanting area, prophylactic spraying using diluted cypermethrin for immature palms in zero burning of oil palm to oil palm replanting was carried out against Rhinoceros beetles as per SOP.</p>
	<p>7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p>	<p>Yes</p>	<p>All estates only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register, it was noted that all pesticides used are of class III & class IV. The use of paraquat had been banned in all SDPSB estates. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been use. Acephate, an organophosphate insecticide, was used on Bukit Talang Estate in 2018 for trunk injection to treat bagworm attack. Records of approval to purchase and use Acephate</p>

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Clause	Indicators	Comply Yes/No	Findings
	The due diligence refers to:		from the Department of Agriculture was verified. From records and interviews with workers, staff and estate assistants, found that they were trained, all precautions taken and all legal requirements met. Signboards indicated 'AWAS Dilarang Masuk', block, dates of operation, type of operation and chemical were used.
	7.2.5a Judgment of the threat and verify why this is a major threat.	Yes	
	7.2.5b Why there is no other alternative which can be used.	Yes	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Yes	
	7.2.5d What is the process to limit the negative impacts of the application.	Yes	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Yes	
	7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	Yes	<p>Person who handled chemical such as spraying, and manuring has been given proper training by the CU and external bodies. Among of training gas been given were:</p> <ul style="list-style-type: none"> • Safety & health training • Training for sprayer & premix • First aider training with by OHD • Circle spraying training • P&D spraying training • PPE usage training • RSPO/MSPO training • Chemical spraying training • Fertilizer application & safety training • Rat baiting training
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	Yes	The chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained. All of the stores were equipped with exhaust fans and the door was secured and keys held by only the storekeeper and attendant. Only authorized personnel are allowed to handle the chemicals. All chemicals were segregated, and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. Empty pesticides containers were triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	Yes	Empty containers chemical has been disposed through programme "empty chemical recycling programme" by SS Setia Teknologi Enterprise (approved by Jabatan Pertanian Bahagian Kawalan Racun Perosak and DOE). Spent lubricant oil has been disposed through DOE contractor Malik Family Resources Sdn Bhd. Clinical waste were disposed

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Clause	Indicators	Comply Yes/No	Findings
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Yes	through Kualiti Alam Sdn Bhd. There was no aerial spraying has been practiced in the Tennmaram <i>SOU. Neproliphis biserata</i> was maintained and encouraged to be planted in Tennamaram CU. This can be seen in their continuous improvement plan.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Yes	The medical surveillance for pesticide operators has been carried out accordingly. Results from the assessment did not show any acute toxicity symptoms. In addition to that biological monitoring results for pesticide and welding fumes are normal.
	7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.	Yes	All estates complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation whereby no work with pesticides is given to pregnant or breast-feeding women. <i>Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan</i>). During site visits there was no breastfeeding women and under age of 18 workers involved in chemical applications. All estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	Yes	SOU Tennamaram has identified all wastes and sources of pollution. The Waste Management Action Plan FY 2021 were established to mitigate and control the identified wastes and source of pollution. The most significant environmental receptors for the estates and mill operations were: <ul style="list-style-type: none"> • Air – sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping – biogas emission) – GHG. • Water – cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) & boiler quenching water and blowdown. • Land – scheduled waste, clinical waste, Industrial waste, domestic waste and industrial/process waste. Action taken: <ul style="list-style-type: none"> • Air emission has been controlled by mill by installed the ESP to captured particulate emission from boiler emission • Final discharge water has been monitored by monthly basis by accredited laboratory and

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Clause	Indicators	Comply Yes/No	Findings
			<p>reported to DOE.</p> <ul style="list-style-type: none"> • SW has been disposed through DOE contractor and domestic waste has been disposed through Majlis Daerah Kuala Selangor.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	Yes	At Tennamaram SOU domestic waste for line site and office has been disposed through Majlis Daerah Kuala Selangor 3 times per week.
	7.3.3 The unit of certification does not use open fire for waste disposal.	Yes	During site visit at all units of certification, there was no evidence of open fire has been used for waste disposal. All waste material has been disposed through Majlis Daerah Kuala Selangor.
	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	Yes	<p>All estates practiced the maintenance of long-term soil fertility by annual application of fertilisers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB and compost application.</p> <p>Maintaining soil fertility was guided by the following:</p> <ol style="list-style-type: none"> ARM Section 2 – Nursery Techniques ARM Section 4 – Land Preparation ARM Section 8 - Manuring. ARM Section 17 – Leguminous Cover Crop Establishment <p>Fertilizer application, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from Sime Darby Research Sdn. Bhd. Annual fertilizer recommendations were made based on annual foliar sampling while soil sampling was carried out on a 5-year cycle basis by Sime Darby Research Sdn. Bhd. The recommendation by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled. Noted from the records that the actual amounts of fertilisers applied in 2020 and 2021 to date as at Oct were as per recommendation.</p>
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	Yes	<p>Periodic tissue and soil sampling were carried out in the Estates to monitor changes in nutrient status and its results formed the basis for the fertilizers input recommendation. The soil analysis provided the indication of soil health and monitor the changes in the organic carbon and total nitrogen.</p> <p>For all estates Agronomic assessment and fertiliser recommendation was conducted by Sime Darby Research Sdn. Bhd. to of formulate the FY2021 manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement.</p> <p>Annual foliar sampling was carried out in August 2020 (Tennamaram Estate), in June 2020 (Bukit Talang Estate), in August 2020 (Sungai Buloh Estate).</p> <p>Soil analysis for T-N, Av-P, Ex-K. Ex-Ca and Ex-Mg was carried at 5-year intervals. The sampling on Sungai Buloh Estate on 05/10/2018 (report no. S85/2018) on Bukit Talang</p>

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Clause	Indicators	Comply Yes/No	Findings												
			Estate was done on 29/09/2017 (Report No. S42/2017) and on Tennamaram Estate was carried out on 28/09/2018 (report No. S87/2018). All the estate not yet reach 5-year interval for soil analysis.												
	7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	Yes	All 3 Estates had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting harvesters paths and letting the cut mass to decompose in the field, EFB mulching and application of solid POME. In addition, during replanting, palms were felled, chipped, windrowed and left to decompose.												
	7.4.4 Records of fertiliser inputs are maintained.	Yes	Fertilizer application program was monitored using the program sheets, bin cards, field cost book, etc. Records of programs and applications of fertilizers were made available to auditors. From the review of the records, noted that the actual fertilizer application for 2021 was in line with the recommendation.												
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.	Yes	<p>New Topography Maps and soils maps prepared in March 2019 and August 2019 by R&D Precision Agriculture Unit (NHM) of Sime Darby Research unit shows that there are no fragile soils in all Estates. Peat soils areas shown in previous maps is now identified as not peat soils (sighted soil analysis report has been carried out by Sime Darby Research conducted on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%)). Among of soil series at Tenaamaram CU such as:</p> <table border="1"> <thead> <tr> <th>No</th> <th>Estate</th> <th>Soil series</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sg Buloh</td> <td> <ul style="list-style-type: none"> • Bernam Series • Briah Series • Jawa Series • Selangor Series • Tongkang Series </td> </tr> <tr> <td>2</td> <td>Bk Talang</td> <td> <ul style="list-style-type: none"> • Organic clay • Selangor • Jawa • Sedu • Briah • Colluviam • Durian • Malacca </td> </tr> <tr> <td>3</td> <td>Tennnamaram</td> <td> <ul style="list-style-type: none"> • Batu lapan • Briah • Bungor • Carey • Gajah mati • Holyrood • Jabil </td> </tr> </tbody> </table>	No	Estate	Soil series	1	Sg Buloh	<ul style="list-style-type: none"> • Bernam Series • Briah Series • Jawa Series • Selangor Series • Tongkang Series 	2	Bk Talang	<ul style="list-style-type: none"> • Organic clay • Selangor • Jawa • Sedu • Briah • Colluviam • Durian • Malacca 	3	Tennnamaram	<ul style="list-style-type: none"> • Batu lapan • Briah • Bungor • Carey • Gajah mati • Holyrood • Jabil
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Clause	Indicators	Comply Yes/No	Findings
			<ul style="list-style-type: none"> • Jawa • Local alluvium • Lubuk itik • Malacca /munching • Organic clay • Organic sand • Padang besar • Rasau • Sedu • Segari • Selangor • Sogomana • Subang • Tebok • Unclassified
	7.5.2 No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	Yes	It was confirmed through topography map that no replanting on the steep terrain (greater than 25°) larger than 25 ha within the Tennamaram SOU.
	7.5.3 There is no new planting of oil palm on steep terrain.	Yes	Auditors has verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all four estates. Based on the audit findings, it is confirmed that there were no new planting or new development of areas at SOU Tennamaram.
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.	Yes	New soils maps prepared in November 2018 Precision Agriculture Unit (NHM) of Sime Darby Research unit shows that there are no fragile soils in all Estates. Peat soils areas shown in previous maps is now identified as not peat soils.
	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.	Yes	There was no extensive planting on marginal and fragile soils in SOU Tennamaram based on the new soils map provided by Precision Agriculture Unit (NHM) of Sime Darby Research.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other	Yes	Auditors have verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all four estates. Based on the audit findings, it is confirmed that there were no new planting or new development of areas at SOU

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Clause	Indicators	Comply Yes/No	Findings
	infrastructure.		Tennamaram.
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.	Yes	Auditors have verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all four estates. Based on the audit findings, it is confirmed that there were no new planting or new development of areas at SOU Tennamaram.
	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 Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	Yes	It was confirmed through the submission of peat inventory to the RSPO, Tennamaram CU does not have any peat land.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	Yes	There were no peat soils in SOU Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit (NHM) of Sime Darby Research.
	7.7.4 (C) A documented water and ground cover management programme is in place.	Yes	There were no peat soils in SOU Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit (NHM) of Sime Darby Research.
	7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or	Yes	There were no peat soils in SOU Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit (NHM) of Sime Darby Research.

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Clause	Indicators	Comply Yes/No	Findings
	<p>rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p>		
	<p>7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.</p>	Yes	<p>There were no peat soils in SOU Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit (NHM) of Sime Darby Research.</p>
	<p>7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance.</p>	Yes	<p>There were no peat soils in SOU Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit (NHM) of Sime Darby Research.</p>
<p>7.8 Practices maintain the quality and availability of surface and groundwater.</p>	<p>7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p>	Yes	<p>All estates had in place and implemented water management plans. Plans for 2019 were sighted. The water management plans were tailored towards how to reduce rain water collection, to improve user awareness and domestic use.</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>	Yes	<p>Based on stakeholder consultation with local communities and field visit, there was evidence that the CU does not restrict access to clean water or contribute to pollution of water used by communities.</p>

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Clause	Indicators	Comply Yes/No	Findings												
	7.8.1b Workers have adequate access to clean water.	Yes	As verified at SOU facilities for workers and through interview with workers, all workers have obtained adequate access to clean water via SYABAS.												
	7.8.2 (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).	Yes	<p>SOU Tennamaram continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing SDP policy to maintain the buffer by restricting agrochemicals application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The guidelines are detailed in the River Reserve Management. The buffer zones established are as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">River width</th> <th style="text-align: center;">Buffer zone</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">> 40 meters</td> <td style="text-align: center;">50 meters</td> </tr> <tr> <td style="text-align: center;">20 - 40 meters</td> <td style="text-align: center;">40 meters</td> </tr> <tr> <td style="text-align: center;">10 - 20 meters</td> <td style="text-align: center;">20 meters</td> </tr> <tr> <td style="text-align: center;">5 - 10 meters</td> <td style="text-align: center;">10 meters</td> </tr> <tr> <td style="text-align: center;">< 5 meters</td> <td style="text-align: center;">5 meters</td> </tr> </tbody> </table> <p>The signboards were displayed accordingly at the site where applicable. The guideline was issued by the SQM Unit with latest revision dated on 13/6/2011. During the field visit there was no spraying activities or signs left in such an area.</p>	River width	Buffer zone	> 40 meters	50 meters	20 - 40 meters	40 meters	10 - 20 meters	20 meters	5 - 10 meters	10 meters	< 5 meters	5 meters
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	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.	Yes	DOE License no: 003127 valid until 30/06/2022. The license is attached with " <i>Jadual Pematuhan</i> ". The license indicated the mill capacity as 60mt/hr, and the discharge method of the POME is land application. Monitoring of the final discharge was carried out on monthly basis. The result was within the limit. The latest test was carried out on 16/08/2021 by Sime Darby Research Sdn Bhd. The quarterly report was sent to DOE accordingly and the last was sent in July /2021 (second quarter (April – June 2021)).												
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	Yes	Process water is obtained from water catchment near to the mill. The water usage per tonne of fresh fruit bunches (FFB) continued to be monitored on monthly basis. A slightly higher water usage noted, probably due to the proportionate reduction in volume of FFB being processed in year 2021.												
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	Yes	<p>A plan for improving the efficiency of the use of fossil fuels is in place incorporated into the Environmental Aspect and Impact activities report for 2021, identified in the following</p> <ul style="list-style-type: none"> i) Environmental Aspect Identification Summary FY 2021 reviewed accordingly. ii) Environmental Impact Evaluation Summary FY 2021 reviewed accordingly. <p><u>TPOM</u> Fossil fuel Reduction Plan for Financial Year 2021 was established and monitored. Reduce Diesel usage – by monitoring and maintaining the maintenance of the boiler & machineries to ensure at optimum level, to monitor diesel usage, provide training to workers regarding</p>												

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Clause	Indicators	Comply Yes/No	Findings																																		
			reduce fuel and diesel usage for boiler. <u>Estates</u> High usage of fossil fuel for machineries: <ul style="list-style-type: none"> • to carry out scheduled maintenance for machineries to unsure diesel and lubricant usage is at optimal level and in good condition. • to brief workers during muster briefing on how to reduce diesel usage. Example turn off engine when not in used. • to carry out road maintenance programme as planned to ensure it is always in good condition to ease tractor movement • Skid tank management: <ul style="list-style-type: none"> • to ensure all equipment for loading and unloading diesel in good condition. • to ensure no spillage and leakage • to ensure nozzle is always locked when not in used to avoid unauthorized diesel filling 																																		
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.	Yes	GHG emission has been identified and assessed to all estates and mill through list of waste, EIA, pollution prevention plan, etc. for year 2020 CU calculated the emission through RSPO Palm GHG calculator (data as table below). CU also submitted GHG footprint report to the RSPO and RSPO annual communication of progress (ACOP) (publicly available report) -: SOU Tennamaram has calculate GHG using RSPO Palm GHG calculator <u>Summary of Net GHG Emissions</u> <table border="1" data-bbox="1066 882 1505 963"> <thead> <tr> <th>Emissions per Product</th> <th>tCO2e/tProduct</th> </tr> </thead> <tbody> <tr> <td>CPO</td> <td>0.17</td> </tr> <tr> <td>PK</td> <td>0.17</td> </tr> </tbody> </table> <table border="1" data-bbox="1066 1011 1751 1200"> <thead> <tr> <th>Land Use</th> <th>Ha</th> </tr> </thead> <tbody> <tr> <td>OP planted on mineral soil</td> <td>26018.82</td> </tr> <tr> <td>OP planted on peat</td> <td>0</td> </tr> <tr> <td>Conservation (forested)</td> <td>0</td> </tr> <tr> <td>Conservation (non-forested)</td> <td>0</td> </tr> <tr> <td>OER</td> <td>20.28</td> </tr> <tr> <td>KER</td> <td>5.29</td> </tr> </tbody> </table> <u>Summary of Field Emissions and Sinks</u> <table border="1" data-bbox="1066 1295 1989 1359"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Own Crop</th> <th colspan="2">Group</th> </tr> <tr> <th>tCO2e</th> <th>tCO2e/tFFB</th> <th>tCO2e</th> <th>tCO2e/tFFB</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Emissions per Product	tCO2e/tProduct	CPO	0.17	PK	0.17	Land Use	Ha	OP planted on mineral soil	26018.82	OP planted on peat	0	Conservation (forested)	0	Conservation (non-forested)	0	OER	20.28	KER	5.29		Own Crop		Group		tCO2e	tCO2e/tFFB	tCO2e	tCO2e/tFFB					
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	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 (guided by the RSPO GHG Assessment Procedure for	Yes	Auditors has verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Tennamaran CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.																																																																																				

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	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	Yes	<p>The significant pollutants in the mill has been identified in the pollution prevention Plan – FY 2021.</p> <table border="1"> <thead> <tr> <th>Environmental issue</th> <th>Mitigation measures</th> </tr> </thead> <tbody> <tr> <td>To reduce dark smoke emission</td> <td>-Quarterly stack sampling has been carried out by external bodies -Carry out routine maintenance Install CCTV link direct to DOE</td> </tr> <tr> <td>Waste water discharge through land</td> <td>-Regularly effluent ditches and its surrounding for leakage. -to conduct clean up all the trap regularly</td> </tr> <tr> <td>Chemical and lubricant spillage</td> <td>-to ensure used oil and rag in drums are properly stacked and well contained -to clean regularly all the sand and oil trap</td> </tr> <tr> <td>Reduction of greenhouse gas emission</td> <td>-commissioning of Biogas Plant and run by SDI.</td> </tr> </tbody> </table>	Environmental issue	Mitigation measures	To reduce dark smoke emission	-Quarterly stack sampling has been carried out by external bodies -Carry out routine maintenance Install CCTV link direct to DOE	Waste water discharge through land	-Regularly effluent ditches and its surrounding for leakage. -to conduct clean up all the trap regularly	Chemical and lubricant spillage	-to ensure used oil and rag in drums are properly stacked and well contained -to clean regularly all the sand and oil trap	Reduction of greenhouse gas emission	-commissioning of Biogas Plant and run by SDI.
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7.11 Fire is not used for preparing land and is prevented in the managed area.	7.11.1 (C) Land for new planting or replanting is not prepared by burning.	Yes	Tennamaram CU maintain a strict Zero Burning Replanting Technique practiced in relation to all new plantings, replanting or other development which published in their website http://www.simedarbyplantation.com/sustainability/beliefs-progress/practices-key-initiatives/good-agricultural-practices/zero-burning-replanting-technique . Estates visited had not practiced any open burning and there was no evidence to show that fire had been used for preparing land for replanting. Observed trunk was chipped and stacked at inter row and left decomposed at field.										
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	Yes	The CU had not practiced any open burning and there was no evidence to show that fire had been used for preparing land for replanting activity. There are formation of ERP Team & ERP on fire control measures. The organisation chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure's guidelines were produced by PSQM and amended to tailor to the situation differences in the estates and mills.										
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	Yes	The CU had not practiced any open burning and there was no evidence to show that fire had been used for preparing land for replanting activity. The SOU also had discussed and engaged with adjacent stakeholders on fire prevention and control measures during stakeholders meeting.										

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Clause	Indicators	Comply Yes/No	Findings
<p>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>7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. 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>YES</p>	<p>Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at SOU Tennamaram since Nov 2005.</p>
	<p>7.12.2 (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>YES</p>	<p>The CU has conducted assessment on HCV in June 2014. The report titled 'HCV Re-Assessment For Selangor Central Zone: Strategic Operating Unit SOU 6 Tennamaram and SOU 7 Bukit Kerayong' dated December 2015. Bukit Talang Estate is adjacent with peat swamp forest named Raja Musa Forest Reserve. The estate management has re-assess the HCV status of the water catchments as they have completely dried up in the past few years. The Addendum Report for Tennamaram Estate and Bukit Talang Estate dated 19/11/2019 was made verified. Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing at SOU Tennamaram since Nov 2005.</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>YES</p>	<p>Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU Tennamaram since Nov 2005.</p>
	<p>7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified,</p>	<p>YES</p>	<p>The action plan was reviewed with participation of stakeholders during stakeholders meeting at Tennamaram Estate and POM (21/9/20 and 23/12/20). Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through</p>

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Clause	Indicators	Comply Yes/No	Findings
	<p>they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p>		<p>site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU Tennamaram since Nov 2005.</p>
	<p>7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>	<p>YES</p>	<p>Based on HCV report titled 'HCV Re-Assessment for Selangor Central Zone: Strategic Operating Unit SOU 6 Tennamaram and SOU 7 Bukit Kerayong' dated December 2015 and interviews with villagers'. From the interviews, it can be concluded that there were no rights of local communities have been identified in HCV areas.</p>
	<p>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.</p>	<p>YES</p>	<p>No RTE species found in the Tennamaram SOU. However, SOU Tennamaram still maintain the plan for HCV area. Although there was no RTE species found in the CU, Sime Darby still established their own disciplinary measures if any of their staff or workers found to capture, harm, collect or kill the RTE species.</p>

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	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.	YES	Progress of implementation of the action plans 'High Conservation Value (HCV) Management Plan FY2021 for Bukit Talang, Sungei Buloh Estate and Tennamaram Estate' were reviewed and verified on the ground. The SOU has conducted an on-going monitoring of their HCV area 'Monitoring of HCV & Conservation Area'. No RTE species were found within the estates area. The monitoring results had been fed back into current action plan. Noted the CU had continued to implement planned actions such as awareness to the staffs and public on enhancing biodiversity, posting of relevant information in the Sime Darby webpage and erection of signage at strategically locations. Both estates have cooperated with Selangor Forestry Department, Global Environment Consultant and Department of Environment on a rehabilitation project of encroachment area in the Raja Musa Forest Reserve which neighbouring with the SOU Tennamaram.
	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.	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU Tennamaram since Nov 2005.

RSPO Certifications Systems for P&C and RISS, Nov 2020

Clause	Indicators	Comply Yes/No	Findings
5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall	(a) As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	YES	SDP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Indonesia PT Bahari Gembira Ria Sime Darby Plantation does not have management control over the plasma scheme. 1 out of 6 Koperasi Unit Desa (KUD) has been RSPO Certified. And all KUD is planned to undergo RSPO Certification by 2020 as reported in the timebound plan. Socialisation with the entire KUD is currently ongoing. Land Use Change Analysis has been completed for Plasma BGR. Refer to RSPO Certificate & Report for PT BGR - https://rspo.secure.force.com/membership/servlet/servlet.FileDownload?retURL=%2Fmembership%2Fapex%2FRSPOCertSearch&file=00P90000

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<p>contain a current list of all estates and mills.</p>				<p><u>01OioYJEAZ</u> PT Sandika Natapalma & PT Budidaya Agro Lestari Perijinan informasi lahan is obtained in 2015 while the other 'perijinan' is still in processing. As at June 2017, the smallholders with the total of 29,914 Ha (58% from the total Ha, 51,715 Ha) of associated smallholders in Indonesia has been certified. Certification process for the remaining associated smallholder's areas was on-going. SDP expect to achieve 100% RSPO certification of associated smallholders and out growers by end 2020. PT Bersama Sejahtera Sakti The new project at KKPA Maju Bersama by the plasma community is currently in nursery stage and not yet due for harvesting, the year of planting was in 2014. PT Ladang Rumpun Subu Rubadi SAP 1 Estate PLASMA will be undergone 2nd stage audit on 2019. PT Guthrie Pecconina PT Bina Sains Cemerlang, PT Sime Indo Agro Land legalization still in progress. PT Bina Sains Cemerlang, PT Sime Indo Agro Issue in getting Surat Perijinan, still in progress.</p> <p><u>Papua New Guinea (NBPOL)</u> Markham Farming Company Limited (MFCL) / Markham Agro Pte. Ltd. Estimate to be certified on year 2020. The majority of Markham Farms has already been planted by the former owner without following RSPO NPP. Therefore, the Remediation and Compensation Procedure will be required to be full filled in order to achieve certification. The Disclosure has been has been initiated on 18.10.18. Currently HCV/HCS, SEIA and LUCA are being undertaken in order to submit and mitigation and remediation plan to RSPO. As this process has never been completed through RSPO in less than 2 years, the time frame for the 100% certification of Markham Farms is set to that duration.https://rspo.org/certification/remediation-and-compensation/racp-tracker no 82</p>
	(b)	<p>Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the</p>	<p>YES</p>	<p>It can be confirmed that there were several changes to the current time bound plan as verified during this audit.</p> <p>PT Mitra Austral Sejahtera has been sold to PT Inti Nusa Sejahtera. Refer letter dated 27/6/2019 to RSPO Secretariat and announcement at Bursa Malaysia. http://www.bursamalaysia.com/market/listed-companies/company-announcements/6202965 .</p>

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		appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;		As at 16 Jan 2020, Sime Darby Plantation under its unit Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (SDP Liberia) to Mano Palm Oil Industries Ltd (MPOI). http://www.simedarbyplantation.com/media/press-releases/sime-darbyplantation-completes-divestment-of-its-liberia-operations
	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or eq.);	YES	As above.
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non-compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	YES	As above.
5.5.3 Requirements for uncertified management units:	(a)	No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.12. Any new plantings since 1 st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB;	YES	Based on internal and external audit (ISPO certified) there was no replacement of primary forest or HCV areas in the uncertified management unit. Except for NBPOL area which have potential liabilities of RSPO grower members and the stages of the Remediation and Compensation Procedures (RaCP) that the management units (MUs) are currently undergoing. https://rspo.org/certification/remediation-and-compensation/racp-tracker no 82
	(b)	Land conflicts, if any, are being	YES	Regular discussion was ongoing between Sime Darby Plantation and the

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	resolved through a mutually agreed process, such as the 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>group of community (PAC) through bi-monthly Tim Kerja Perwakilan Petani (TKPP) meeting since November 2012. In October 2013, representatives from two of nine villages (Kerunang and Entapang) left TKPP. These two villagers are supported by and working with TuK and OXFAM. They have then requested SDP to enter into Dispute Settlement Facility (DSF) in June 2014. Hence, there were two groups of communities: The TKPP (7 of 9 villages) and the Kerunang & Entapang team (2 of 9 villages).</p> <p>21 TKPP meetings have been conducted. The most recent one was held on 2/11/2016. Issues related to the 14 demands made by TKPP were closed except for two.</p> <p>As per current status (23/01/2019) SDP and affected parties will be resolved all the issues to proceed with legal review.</p> <p>https://askrspo.force.com/Complaint/s/case/50090000028ErzsAAC/detail</p> <p>However, sighted as at June 2019 PT Mitra Austral Sejahtera has been sold to PT Inti Nusa Sejahtera <u>Refer letter dated 27 June 2019 to RSPO Secretariat and announcement at Bursa Malaysia</u> http://www.bursamalaysia.com/market/listed-companies/company-announcements/6202965</p>
(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	YES	Based on the internal audit report, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 7 uncertified units of Sime Darby Plantation Sdn Bhd - Indonesia as at June 2019.
(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	YES	Based on internal and external audit (ISPO certified) there was no legal non-compliance recorded at the CU.
(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self-declarations only by the company, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:	YES	<p>For TBP dated March 2021, there was several CUs located in Indonesia and 1 unit in Papua New Guinea (NBPOL) not yet completed. Summarized as below:</p> <p>Land legalization – PT Guthrie Pecconina, PT Bina Sains Cemerlang, PT Sime Indo Agro (INA)</p> <p>Surat perijinan in progress (Jadual Pematuhan) – PT Sandika Natapalma/PT Budidaya Agro Lestari (INA)</p> <p>NPP – Markham Farming & Markham Agro (NBPOL)</p> <p>Sold off – PT Mitral Austral Sejahtera (INA), Sime Darby Plantation Grand Cape Mount (Liberia).</p>

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		<ul style="list-style-type: none"> A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement; 	
		<ul style="list-style-type: none"> Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team. 	
		<ul style="list-style-type: none"> Desktop study e.g. web check on relevant complaints 	
		<ul style="list-style-type: none"> If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements. 	
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.	As above.

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<p>5.6.6</p> <p>The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements.</p> <p>The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit.</p> <p>The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.</p>		<p>No additional indicators</p>	<p>As it has been mentioned in 2.2.1 of this checklist, the Land Title for all Estate has been verified, for all estates. The Land Title was under the name of Sime Darby Plantation Bhd. Each estate had legal use of the land through Lands and Surveys Department following the payment of premium and Land fee. Based on this, it has been confirmed that there was no such case concerning the rights of local communities or indigenous people in the SOU.</p>
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ATTACHMENT 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Root Cause & Corrective Action Taken by the CU	Verification Statement by Auditors
<p align="center">3.8.6 (Supply Chain)</p> <p align="center">MZK 01 2021</p>	<p align="center">Major</p>	<p>Requirement :_The site shall have a written procedure to conduct annual internal audit to determine whether the organisation;</p> <ul style="list-style-type: none"> • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its organisation. • 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 organisation shall be able to maintain the internal audit records and reports. <p>Finding : Internal Audit and Management review was not conduct annually</p> <p>Objective evidence : Sighted Internal Audit and Management Review SCCS for Tennamaram POM was not conduct annually with evidence last conduct on 18/8/20 and Management review on 12/11/20.</p>	<p><u>Root cause:</u></p> <ol style="list-style-type: none"> 1. Remote audit for internal audit and management review not been conducted due to MCO. 2. Planning to be conducted within this year. <p><u>Corrective Action / Corrective action plan:</u></p> <ol style="list-style-type: none"> 1. Management has conducted the management review on 30 Nov 2021 and internal audit on 22 Nov 2021. 2. Internal audit and management review will be carried out via Microsoft Teams or any other electronic platforms (if physical meeting is not possible) to ensure it can be conduct on annual basis. 	<p>Internal audit report and minute of management review has been provided.</p> <p>Status: CLOSED</p>
<p align="center">3.4.3</p> <p align="center">MAR 01 2021</p>	<p align="center">Major</p>	<p>Requirement: The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>Finding : Social monitoring plans not reviewed and updated in a participatory way.</p>	<p><u>Root cause:</u></p> <ol style="list-style-type: none"> 1. Social management plan was not updated. 2. The workers mentioned were working under adhoc situation during shortage of manpower caused by unplanned clashed circumstances of COVID 19 quarantine, Indian workers unpaid 	<p>Copy of recording system for 3rd punch card and updated social management plan including overtime issue has been provided.</p> <p>Status: CLOSED</p>

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		<p>Objective evidence : Based on interview with employee and union representative from Tennamaram POM and documentation review such as checkroll and punch card records, it was found that 2 employee work more than 5 consecutive hours without rest at least 30 minutes on 7, 19 and 20 Aug 2021.</p> <p>The employee also, on 7 Aug 2021, after finished his overtime from 5.08 pm until 8.21 am on 8 Aug, continue his work on 8 Aug 2021 until half day. On 19 Aug 2021, the employee start overtime from 4.15 pm until 7.39 am on 20 Aug 2021 and continue his work on 20 Aug 2021 from 7.39 am until 4.00 pm.</p> <p>The overtime issue not being assessed in the social monitoring plans for the year 2021, even the employee or union representative addressed the issue to the management.</p>	<p>leave for temple festival & a few attending vaccination. With the condition of high old crop backlog, mill require the workers for mill processing but given unrecorded rest at mill rest corner.</p> <p><u>Corrective Action / Corrective action plan:</u></p> <ol style="list-style-type: none"> 1. Mill introducing 3rd punch card for rest recording records within mill compound. Tentatively, the recording system has been started in November 2021. 2. Management will record any issues/complaints raised by the employees verbally or during any meeting or platform to ensure all the social issue in the mill are being addressed accordingly and timely. 	
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ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Corrective Action	Verification by Assessor
2.1.2 MZK 01 2019	Minor	<p><u>Finding :</u> Mechanism to ensuring legal compliance was not in place</p> <p><u>Objective evidence :</u> Tennamaram Estate - Deductions of salary for 2 employee out of 167 workers were found exceeding 50% of their monthly Salary, specifically for month of Oct 2019.</p>	Estate has been monitoring the advance system for the workers. Previously, the deductions exceeding 50% of the salary due to high advance requested by the workers especially to celebrate the festival. Management will not approve the advance, if the advance more than 30% of their monthly salary.	<p>Auditor has verified monitoring system for advance request by the employees. According to the management, they will not approved the advance if the amount more than 30% of their monthly salary. Interview has been made with local workers and they understand on the new requirement by management.</p> <p>Status: CLOSED</p>
3.3.2 RAR 01 2019	Minor	<p><u>Finding :</u> The Sime Darby procedure as mentioned above stated that the replacement of PPE shall be carried out once broken. However, the implementation of SOP was not effectively implemented.</p> <p><u>Objective evidence :</u> Tennamaram Estate - During interview with group of harvester / pruner and general workers (local and foreigner), they have informed that their safety boot (wellington boot) will be replaced once a year. Verified the last issuance of safety boot for the group of pruner and general workers was in Oct 2018.</p>	Estate has been put monitoring system i.e PPE issuance book for the workers to replaced their old PPE. Estate also ensure that the stock in the store adequate to cater the PPE usage i.e wellington boot.	<p>Auditor has verified PPE issuance book and interview with the workers has been made. Workers understand that they have to bring their old PPE i.e wellington boot if they want to replace with new one.</p> <p>Status: CLOSED</p>

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ATTACHMENT 6 – Timebound Plan

SDP - RSPO Certification Status for Malaysia Operations (As at March 2021)

SOU No.	Name of SOU	Location	Date of Certification	Remarks
1	Sg. Dingin	Karangan, Kedah	12 Aug '10	
2	Chersonese	Kuala Kurau, Perak	5 Oct '11	
3	Elphil	Sg Siput, Perak	18 Jun '11	
4	Flemington	Teluk Intan, Perak	5 Oct '11	
5	Seri Intan	Teluk Intan, Perak	3 Mar '11	
5	Selaba	Teluk Intan, Perak	3 Mar '11	
6	Tennamaram	Bestari Jaya, Selangor	3 Mar '11	
7	Bkt Kerayong	Kapar, Selangor	15 Apr '11	
8	East	Carey Island, Selangor	19 May '10	
9	West	Carey Island, Selangor	19 May '10	
10	Bukit Puteri	Raub, Pahang	7 Jul '11	
11	Kerdau	Temerloh, Pahang	7 Jul '11	Jentar Estate has merged with Kerdau Estate and reported to the CB in March/April 2021.
12	Jabor	Kuantan, Pahang	7 Jul '11	
13	Labu	Nilai, Negeri Sembilan	30 Dec '11	New Labu Estate has become a division of Labu Estate.
14	Tanah Merah	Port Dickson, Negeri Sembilan	19 May '10	
15	Sua Betong	Port Dickson, Negeri Sembilan	18 Feb '14	Siliau Estate has now been merged into Salak Estate and Bradwall Estate.
16	Kok Foh	Bahau, Negeri Sembilan	7 Jul '11	Sg. Gemas Estate has now been merged into Sg Senarut Estate.
17	Kempas	Jasin, Melaka	20 May '15	Serkam Estate, previously from SOU18(Diamond Jubilee) is now part of SOU 17(Kempas)
18	Diamond Jubilee	Jasin, Melaka	5 Oct '11	Serkam Estate, previously from SOU18(Diamond Jubilee) is now part of SOU 17(Kempas). Welch Estate, previously from SOU

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				19(Pagoh) is now part of SOU 18(Diamond Jubilee).
19	Pagoh	Muar, Johor	28 Jan '14	
20	Chaah	Chaah, Johor	18 Nov '10	
21	Gunung Mas	Kluang, Johor	19 May '10	SDP acquired Lian Seng Estate in Johor in April 2017. Lian Seng Estate is merged into Bk Paloh Estate of SOU 21 Gunung Mas, Lian Seng has been incorporated in the RSPO Certification Scope of SOU Gunung Mas in 2018.
22	Bukit Benut	Kluang, Johor	5 Oct '11	SDP acquired Talisman Estate in Johor in April 2017. Talisman Estate is merged into CEP Nyior Estate of SOU 22 Bk Benut and has been incorporated in the RSPO Certification Scope of SOU Bk Benut in 2018.
23	Ulu Remis	Layang-layang, Johor	11 Apr '11	
24	Hadapan	Layang-layang, Johor	29 Mar '11	
25	Sandakan Bay	Sandakan, Sabah	1 Oct '08	
26	Melalap	Tenom, Sabah	21 Jan '11	
27	Binuang	Kunak, Sabah	16 Jan '09	
28	Giram	Kunak Sabah	16 Jan '09	
29	Merotai	Tawau, Sabah	16 Jan '09	
30	Lavang	Bintulu, Sarawak	30 Dec '11	
31	Rajawali	Bintulu, Sarawak	30 Dec '11	
32	Derawan	Bintulu, Sarawak	30 Dec '11	
33	Pekaka	Bintulu, Sarawak	30 Dec '11	Status: withdrawn. 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 effective Dec 2017.

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34	Bintang	Johor		SDP 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 1st Oct 2018, the mill has completed the selling off transaction
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SDP- RSPO Certification Status for Indonesia Operations (As at March 2021)

NO	Name of PT	Name of Mill	Location	Date of Certification	Remarks
1	PT LAHAN TANI SAKTI	ALUR DUMAI	Bagan Sinembah/Tanh Putih, Pujud, Rokan Hilir, Riau	16-Jan-12	
2	PT SAJANG HEULANG	ANGSANA MINI	Sebamban, Indonesia	3-Jul-13	
3	PT SAJANG HEULANG	MUSTIKA	Sebamban, Indonesia	3-Jul-13	
4	PT LADANGRUMPUN SUBURUBADI	ANGSANA	Sebamban, Indonesia	9-Nov-16	
5	PT LANGGENG MUARAMAKMUR	BEBUNGA	Pamukan Utara, Tanah Grogot, Kotabaru/Pasir, Kalimantan Selatan/Kalimantan Timur	16-Mar-12	Recertification of Bebunga POM is in progress.
6	PT KRIDATAMA LANCAR	SUKAMANDANG	Seruyan Tengah, Sampit, Seruyan, Kalimantan Tengah	2-Sep-16	
7	PT BAHARI GEMBIRA RIA	LADANG PANJANG	Kumpeh Ulu, Jambi, Muaro Jambi, Jambi	9-Jul-12	

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8	PT TUNGGAL MITRA PLANTATIONS	MANGGALA	Riau, Indonesia	25-Nov-10	
9	PT PARIPURNA SWAKARSA	PONDOK LABU	Pamakan Selatan, Tanah Grogot, Kotabaru, Kalimantan Selatan	16-Mar-12	Recertification of Pondok Labu POM is in progress.
10	PT BERSAMA SEJAHTERA SAKTI	GUNUNG ARU	Sebamban, Indonesia	21-Oct-16	
11	PT GUTHRIE PECCONINA	RANTAU PANJANG	Muara Lakitan, Lubuk Linggau, Musi Rawas, Sumatera Selatan	16-Mar-12	Land legalisation process for 4152.70 ha is still in process. Sungai Jernih Estate and the KKPA Estates has undergone audit. Land legalisation process is still in process.
12 13	PT LAGUNA MANDIRI	RANTAU BETUNG	Sungai Durian, Kotabaru, Kalimantan Selatan	30-Dec-11 1-April-14	
14	PT INDOTRUBA TENGAH	SEKUNYIR	Kalimantan Tengah, Indonesia	23-Nov-10	
15	PT SWADAYA ANDIKA	SELABAK	Sungai Durian, Kotabaru, Kalimantan Selatan	16-Mar-12	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.
16	PT BINA SAINS CEMERLANG	SG PINANG	Muara Lakitan, Lubuk Linggau, Musi Rawas, Sumatera Selatan	11-Sep-12	Land legalisation process for 308.35 ha is still in process.

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17	PT TEGUH SEMPURNA	PEMANTANG	Kuala Kuayan, Sampit, Kotawaringin Timur, Kalimantan Tengah	9-Sep-16	
18 19	PT BHUMIREKSA NUSA SEJATI	TELUK BAKAU MANDAH	Pelangiran, Sg. Guntung, Indragiri Ilir, Riau	01-Dec-16 1-April-14	
20	PT ANEKA INTIPERSADA	TELUK SIAK	Tualang, Perawang, Siak, Riau	8-Dec-16	
21	PT TAMACO GRAHA KRIDA	UNGKAYA	Witaponda, Kolonodale, Morowali, Sulawesi Tengah	10-Jul-12	
22	PT SIME INDO AGRO	BK AJONG	Kalimantan Barat, Indonesia	18-Jul-16	Land legalisation process for East Est for 5815.64 ha is still in process. Land legalisation for Sei Mawang is still in process
23	PT PADANG PALMA PERMAI/PT PERKASA SUBUR SAKTI	BLANG SIMPO	Karang Baru, Kuala Simpang, Aceh Tamiang, Nangroe Aceh Darussalam	3-May-13	
24	PT SANDIKA NATAPALMA/PT BUDIDAYA AGRO LESTARI	LEMBIRU	Desa Suka Karya Kec. Marau Kab. Ketapang, Kalimantan Barat	3-Jul-14	PT Sandika Natapalma and PT Budidaya Agro Lestari is sharing one mill i.e. Lembiru Mill. Perijinan' process is ongoing Perijinan informasi lahan is obtained in 2015 while the other 'perijinan' is still in processing

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					HGU obtained as per May 2018
25	PT MITRAL AUSTRAL SEJAHTERA	MAS Mill	Desa Rahayu Kec. Parindu Kab.Sanggau, Kalimantan Barat	NA	The properties was sold and currently SDP have no control in the management. A letter to RSPO Secretariat has been sent on 27 June 2019 on the confirmation of disposal of PT MAS and reported to Brusa Malaysia accordingly.

SDP - RSPO Certification Status for NBPOL Operations (As at March 2021)

NO	Management Unit	Location	Date of Certification	Remarks
1	Guadalcanal Plains Palm Oil Limited (GPPOL)	Guadalcanal Province, Solomon Islands	18-Mar-11	
2	Milne Bay Estates (MBE)	Milne Bay Province, Papua New Guinea	15-Feb-18	
3	Poliamba (POL)	New Ireland Province, Papua New Guinea	19-Mar-12	
4	Ramu Agricultural Industries Ltd (RAIL)	Morobe Province, Papua New Guinea	5-Aug-10	
5	Higaturu Oil Palm (HOP)	Oro Bay Province, Papua New Guinea	1-Feb-13	
6	West New Britain (WNB)	Kimbe, West New Britain, Papua New Guinea	10-Sep-08	
7	Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Markham Farms	27 March 2020.	There is total area for NPP: 710.30 ha which is currently excluded from the certification scope until the NPP is approved.

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SDP - RSPO Certification Status for Liberia Operations (As at March 2021)

NO	Management Unit	Location	Date of Certification	Remarks
1	Sime Darby Plantation (Liberia) Grand Cape Mount	Grand Cape Mount County	NA	<p>As at 16 Jan 2020, Sime Darby Plantation under its unit Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (SDP Liberia) to Mano Palm Oil Industries Ltd (MPOI).</p> <p>http://www.simedarbyplantation.com/media/press-releases/sime-darbyplantation-completes-divestment-of-its-liberia-operations</p>