	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : ES10170018**
	RSPO PUBLIC SUMMARY REPORT	

CLIENT : SIME DARBY PLANTATION (SABAH) SDN BHD – SOU 28 BINUANG

PARENT COMPANY : SD GUTHRIE BERHAD (formerly known as 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	
Binuang Strategic Operating Unit (SOU 28)	Binuang Oil Mill	4° 42' 15" N	118° 03' 39" E	91207 Kunak, Sabah, Malaysia
	Binuang Estate	4° 42' 03" N	118º 04' 11" E	
	Sungang Estate	4° 39´ 38" N	118º 07' 15" E	
	Tingkayu Estate	4º 43' 03" N	118º 04' 46" E	
	Jeleta Bumi Estate	4º 43' 48" N	117º 59' 55" E	

MAP : See Attachment 1

AUDIT DATE : 6-10 MAY 2024 **DURATION : 19 auditor days**

TYPE OF AUDIT : ■ **Annual Surveillance Audit No. 4** ☐ **Recertification Audit**

STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

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

VALIDITY OF RSPO CERTIFICATE : 13th July 2020 to 12th July 2025

The following attachments form part of this report:

Non-conformity Report(s) ■ List of additional site(s) ☐

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name :	Mohd Razman Salim	Name :	Shylaja Devi Vasudevan Nair
Signature :		Signature :	
Date :	9 August 2024	Date :	30/08/2024

SUMMARY OF AUDITS

~~Stage 2 audit~~ **/ Recertification audit**				
On-site audit date :	7-11/9/2020 (15.0 a.d) 20-23/4/2020 (7.0 a.d)		No. of auditor days :	22 Auditor Days
Audit team :	Rozaimee Ab Rahman (LA), Mohd Zulfakar Kamaruzaman, Mohd Ab Raouf Asis, Selvasingam T.Kandiah			
No. of major NCR :	3	Indicator: 1.1.3, 7.8.2, 7.12.4		Closing date : 30/11/2020
No. of minor NCR :	NA	Indicator: NA		
Indicate the stakeholders interviewed during the on-site audit :	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
	✓		✓	
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
	✓			
	Indigenous people	Contractor	Others (Please specify)	
	NA	✓		
Supply base sampled :	Binuang POM, Binuang Estate, Jeleta Bumi Estate, Tingkayu Estate, Sungang Estate.			
Justification of audit planning :	• Mill = 3 days (2 days for safety and health, environment, social, mill best practices, GHG verification + 1 day for supply chain certification systems). • Binuang, Tingkayu, Sungang and Jeleta Bumi Estates = 3 days each for verification of safety and health, social, HCV, environment, good agriculture best practices, GHG verification.			
Name of peer reviewer :				
Report approved by :	Kamini Sooriamoorthy		Approval date : -	

Annual Surveillance Audit 1 (Remote)				
On-site audit date :	26-27 Aug 2021 (6.0 a.d)		No. of auditor days	6 Auditor Days
Audit team :	Mohd Ab Raouf bin Asis (LA), Rozaimee Ab Rahman, Mohd Zulfakar Kamaruzaman.			
No. of major NCR :	Nil	Indicator: NA		Closing date : NA
No. of minor NCR :	Nil	Indicator : NA		
Indicate by ticking the stakeholders interviewed during the on-site audit :	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
	✓	-	✓	-
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
	✓	-	-	-
	Indigenous people	Contractor	Others (Please specify)	
	-	✓	-	
Supply base sampled :	Binuang POM, Binuang Estate, Jeleta Bumi Estate, Tingkayu Estate, Sungang Estate.			
Changes since the last audit :	-			
Justification of audit planning :	• Mill = 0.5 days (safety and health, environment, social, mill best practices, GHG verification + 0.5 day for supply chain certification systems). Binuang, Tingkayu, Sungang and Jeleta Bumi Estates = 0.5 days each for verification of safety and health, social, HCV, environment, good agriculture best practices, GHG verification.			
Name of peer reviewer :	NA			
Report approved by :	Kamini Sooriamoorthy		Approval date : -	

Annual Surveillance Audit 1 & 2					
On-site audit date	:	20 – 24 June 2022		No. of auditor days :	27 Auditor Days
Audit team	:	Mohd Zulfakar Kamaruzaman (LA), Mohd Ab Raouf Asis, Dzulfiqar Azmi, Rohazimi Mat Nawi, Mohd Norddin Abd Jalil, Ismail Adnan			
No. of major NCR	:	1	Indicator: 7.10.3		Closing date : 23/9/2022
No. of minor NCR	:	3	Indicator : 3.3.3, 5.2.1 & 5.2.2		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		✓	-	✓	-
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		-	-	✓	✓
		Indigenous people	Contractor	Others (Please specify)	
		-	✓	-	
Supply base sampled	:	Binuang POM, Binuang Estate, Jeleta Bumi Estate, Tingkayu Estate, Sungang Estate.			
Changes since the last audit	:	* Changes in planted hectarage for Binuang Estate reduced 61.10 ha as per latest GPS survey 23 November 2020. Previous hectarage reported 2,880.26 ha. * Changes in planted hectarage for Sungang Estate reduced 7.13 ha as per latest GPS survey done 24 March 2020. Previous hectarage reported 1,974.93 ha. * Changes in planted hectarage for Jeleta Bumi Estate (additional 20.27 ha) as per latest GPS survey 7 October 2020. Previous hectarage reported 2,774.64 ha.			
Justification of audit planning	:	• Mill = 5 days (4 days for safety and health, environment, social, mill best practices, GHG verification + 1 day for supply chain certification systems). • Binuang, Tingkayu, Sungang and Jeleta Bumi Estates = 5.5 days each for verification of safety and health, social, HCV, environment, good agriculture best practices, GHG verification.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 3/10/2022	

Annual Surveillance Audit 3					
On-site audit date	:	22-26 May 2023		No. of auditor days :	19 Auditor Days
Audit team	:	Rozaimee Ab Rahman, Mohd Zulfakar Kamaruzaman, Dzulfiqar Azmi, Mohd Razman Salim, Ismail Adnan			
No. of major NCR	:	1	Indicator:7.8.2		Closing date : 25/08/2023
No. of minor NCR	:	2	Indicator :2.2.2, 3.3.2		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		✓	-	✓	✓
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		✓	✓	✓	-
		Indigenous people	Contractor	Others (Please specify)	
		NA	✓	-	
Supply base sampled	:	Binuang POM, Binuang Estate, Jeleta Bumi Estate, Tingkayu Estate, Sungang Estate.			
Changes since the last audit	:	NA			
Justification of audit planning	:	Mill = 5 days (4 days for safety and health, environment, social, mill best practices, GHG verification + 1 day for supply chain certification systems). • Binuang, Tingkayu, Sungang and Jeleta Bumi Estates = 5.5 days each for verification of safety and health, social, HCV, environment, good agriculture best practices, GHG verification.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date: 30/08/2023	

<table>
<tr><th colspan="6">Annual Surveillance Audit 4</th></tr>
<tr><td>On-site audit date :</td><td colspan="2">6-10 May 2024</td><td>No. of auditor days :</td><td colspan="2">19 Auditor Days</td></tr>
<tr><td>Audit team :</td><td colspan="5">Mohd Razman Salim, Dzulfiqar Azmi, Rozaimee Ab Rahman, Mohd Zulfakar Kamaruzaman, Ismail Adnan Abdul Malek</td></tr>
<tr><td>No. of major NCR :</td><td>2</td><td colspan="3">Indicator: 3.3.2 & 6.2.4</td><td>Closing date : 9/8/2024</td></tr>
<tr><td>No. of minor NCR :</td><td>Nil</td><td colspan="4">Indicator : -</td></tr>
<tr><td rowspan="6">Indicate by ticking the stakeholders interviewed during the on-site audit :</td><td>Employees / Workers organizations</td><td>Settlers</td><td>Villagers / Local communities</td><td colspan="2">Suppliers</td></tr>
<tr><td>✓</td><td>-</td><td>✓</td><td colspan="2">✓</td></tr>
<tr><td>Contract workers</td><td>Local & National NGOs</td><td>Govt. agency / Statutory bodies</td><td colspan="2">Independent growers / Smallholders</td></tr>
<tr><td>✓</td><td>✓</td><td>✓</td><td colspan="2">-</td></tr>
<tr><td>Indigenous people</td><td>Contractors</td><td colspan="2">Others (Please specify)</td><td></td></tr>
<tr><td>-</td><td>✓</td><td>-</td><td colspan="2"></td></tr>
<tr><td>Supply base sampled :</td><td colspan="5">Binuang POM, Binuang Estate, Jeleta Bumi Estate, Tingkayu Estate, Sungang Estate.</td></tr>
<tr><td>Changes since the last audit :</td><td colspan="5">NA</td></tr>
<tr><td>Justification of audit planning :</td><td colspan="5">Mill = 4 man-days for safety and health, environment, social, mill best practices, GHG verification + 1 man-day for supply chain certification systems).
• Binuang, Tingkayu, Sungang and Jeleta Bumi Estates = average of 3.5 man-days each for verification of safety and health, social, HCV, environment, good agriculture best practices, GHG verification.</td></tr>
<tr><td>Name of peer reviewer :</td><td colspan="5">NA</td></tr>
<tr><td>Report approved by :</td><td colspan="3">Kamini Sooriamoorthy</td><td colspan="2">Approval date : 23/8/2024</td></tr>
</table>

SUMMARY OF INFORMATION

TABLE 1

	STAGE 2 / RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period / Reporting Period*	Sept 2020-Aug 2021	Sept 2021-May 2022	May 2022 – April 2023	May 2023 – April 2024	May 2024 – April 2025
Certified FFB Processed (MT)	181,317.49	113,880.907	143,647.99	133,036.86	168,558.00
Production of Certified CPO (MT)	42,247.00	25,883.406	33,326.33	31,463.22	38,599.78
Production of Certified PK (MT)	9,157.00	4,776.282	6,464.16	5,854.62	7,753.67
Certified Areas (Ha)	11,659.58	11,659.58	11,659.58	11,659.58	11,659.58
Planted Areas (Ha)	10,011.32	*9,840.82	9,840.82	**10,169.05	****10,319.05
Production Areas (Ha)	8,216.51	8,752.34	8,752.34	8,392.19	8,564.29
HCV Areas / Conservation Areas (Ha)	753.915	753.915	753.915	***1,073.18	1,073.18
REMARKS	*Changes in planted area due to adjustment made after GPS resurvey as per latest hectarage statement for Binuang Estate, Sungang Estate and Jeleta Bumi Estate. **The inclusion of unproductive areas into the area statement for all estates. ***Revised HCV area based on report dated Apr 2023. Refer to indicator 7.12.2 for details. ****Sungang Estate new planting at unproductive area around 150ha. This is after reclassification by SD Guthrie R&D				

**There shall be no gap in the projection period/reporting period.*

TABLE 2

	PO	PK
****Last years certified volume (MT)**	31,463.22	5,854.62
Last years actual certified sold (MT)	0.00	0.00
Last years actual sold under other schemes (MT)	0.00	1,123.60
Last years sold conventional (MT)	26,326.68	4,264.32
Last year actual sold CSPO credits (where applicable)	2,500.00	0.00
New year certified volume (MT)	38,599.78	7,753.67

***Should there be extension volume applied, the total of certified volume + extension volume shall be reported in this column.*

Table of contents **Page**

1.0	AUDIT PROCESS	7
	1.1 Certification body	7
	1.2 Qualification of audit team	7
	1.3 Audit methodology	8
	1.4 Stakeholder consultation	8
	1.5 Audit plan	11
	1.6 Date of next audit	11
2.0	SCOPE OF CERTIFICATION AUDIT	
	2.1 Description of the certification unit	11
	2.2 Description of the Supply Base (including planting profile)	11
	2.3 Organization Information / Contact Person(s)	15
3.0	AUDIT FINDINGS	
	3.1 Changes to certified products in accordance to the production of the previous year	15
	3.2 Progress and changes in time bound plan	15
	3.3. Other changes (e.g. organizational structure, new contact person, addresses, etc.)	16
	3.4 Status of previous non-conformities * (refer to Attachment 5)	16
	3.5 Complaint received from stakeholder (if any)	16
4.0	DETAILS OF NON-CONFORMITY REPORT	
	4.1 For P&C (refer to Attachment 3)	16
	4.2 For SC (refer to Attachment 3 – Supply Chain Requirements for Mills)	16
5.0	AUDIT CONCLUSION	16
6.0	RECOMMENDATION	17

List of Attachment

Attachment 1	:	Map of CU	18
Attachment 2	:	RSPO Audit Plan	22
Attachment 3		RSPO P&C Audit Checklist and Findings	32
Attachment 4	:	Details of Non-conformities and Corrective Actions Taken	130
Attachment 5	:	Status of Non-conformities Previously Identified	136
Attachment 6	:	Time-bound Plan	140
Attachment 7	:	List of Stakeholders (for Stage 2/Recertification Audit only)	NA

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 & ISO 45001. 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 Razman Salim	Lead Auditor / Social & TBP	Possessed B. Sc. Forestry from University Putra Malaysia. He is qualified in the auditing with experienced in RSPO P&C, MSPO, Forest Management schemes since 2013.
Dzulfiqar Azmi	Auditor / GAP & Safety	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He starts auditing in the sustainable scheme since 2018 and has successfully passed the RSPO Lead Auditor and ISO Integrated Management System lead assessor course in 2018.
Mohd Zulfakar Kamaruzaman	Auditor / HCV, Supply Chain,	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified lead auditor for RSPO P&C, RSPO Supply Chain and MSPO Certification.
Rozaimee Ab. Rahman	Auditor / Environment & GHG	Holds a B.Sc. of Agriculture from University Putra Malaysia. He had more than 5 years of working experience in the oil palm operation.
Ismail Adnan Abdul Malek	Auditor / Social	Holds a Master of Forestry, University of British Columbia, Canada. experience as Sub Assistant Conservator, involved with Forest Administration/ Management and Enforcement. seven years as Forest Officer/ Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.

1.3 Audit methodology

The audit covered the Binuang palm oil mill and four (4) of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The SOU 28 Binuang supply base covered during the audit are Binuang Estate, Tingkayu Estate, Jeleta Bumi and Sungang Estate. The audit included an on-site audit to the estates, mill and settlers' 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 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.

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	•The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: • All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in origin language 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 no forced overtime. • They have been getting salaries above RM1,500 since May 2022. Salaries were paid before the 7th of every month. • 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 by government (Subsidise Electricity). • OPP System implemented as mechanism to repair house defect. • 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 (Social Dialog & SPIEU) 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 Binuang CU (mill & estates) when they were in their countries of origin.

		Sampled workers during the audit: <u>Binuang Estate</u> Harvester <u>Tingkayu Estate</u> Spray workers Nursery WTP Driver sprayer driver <u>Jeleta Bumi Estate</u> Sprayer Nursery Harvester <u>Sungang Estate</u> Sprayer Manuring Nursery WTP Water pond
	2) Settlers	NA
	3) Villagers / Local communities (including women representatives, displaced communities)	Villagers/local communities have no issue. This was evidenced from verified minutes of the external Stakeholder's meeting held by the Estates and POM in 2024. Evidence from interview made with the representatives (Chairperson of the JPKK) of Kg Airport Batu 10 (near Sungang Estate) also found no issue raised.
	4) Suppliers	No Issue raised from interviews with vendor/suppliers. Payments to suppliers are prompt (received within one month or less). Interviews were conducted with sampled vendors/suppliers.
	5) Contract workers (local / foreign / Orang Asli workers / male & female)	Interviewed with 6 local contractor workers and documents reviewed, confirmed the employment contracts and conditions of employment for contractor workers contained in employment contracts signed between the respective contractor on one hand, and their workers on the other. All workers been paid by pieced rated wages. Workers are provided with comfortable housing with free water and electricity at the estate. No abuse at work and force labour occurred for contractor workers. Salary paid via cash payment with payment voucher provided along with detailing as payslip. The workers have been paid the entitlement as per Sabah Labour Ordinance such as work on rest day, public holiday, annual leave, medical leave, etc.
	6) Local & national NGOs	Reconfirming the issue received during stakeholder consultation. personnel were interviewed: Humana & CLC teacher – Binuang Estate, Jeleta Bumi Estate and Sungang Estate.
	7) Government agencies / Statutory bodies	Reviewed external communication files showed there were no issue raised by any Government agencies and statutory bodies on SOU 28 Binuang estates and POM operations
	8) Independent growers / Smallholders	Interviews with Growers/Smallholders neighboring and surrounding SOU 28 Binuang units found no issue. The sampled Smallholders were conducted

	accordingly.
9) Indigenous people **** If applicable, refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of the checklist (in Attachment 3 of this report) for more information about the indigenous people in this CU.***	No Orang Asli villages located within 5km SOU 28 Binuang that affected by the company daily operations.
10) Contractor	Interviewed contractors did not raise any issue. Verified Contracts are fair and payments are prompt (within one month or less after verification of claim invoice). Contractors interviewed and contract agreements verified.
11) Previous land owner (if any)	All the land title are originally from Sabah Land Development (after this refer as SLB), then Several Private Company bought the Land from SLB in 1977. For Jeleta Bumi Estate, in 15/12/1984, Syarikat Jeleta Bumi had bought the land from this private company and Syarikat Jeleta Bumi is one of company under Guthrie. In 2007 Guthrie had merged with Sime Darby. For Sungang Estate and Binuang Estate are actually from Bena Plantation which had bought the land from SLD on 3/10/79 for cocoa planting. The company had changed their names to Tongkah Plantations (M) Sdn Bhd/Harrisons Malaysia on 16/1/90 and also changed the planting material to Oil Palm. At the time, Harrisons Malaysia is a company under Golden Hope (Sabah). In 2007 Golden Hope merged with Sime Darby (currently known as SD Guthrie). For Tingkayu Estate, it is actually one of the divisions from Mostyn Estate under SOU Giram. The Land Titles for Mostyn estate are originated from 11 Smallholders who sold to Harrisons Malaysian Plantations Sdn Bhd in year 1984-1992. The records of Land Transfer from smallholders to Harrissons Malaysian Plantations Sdn Bhd who then sold the land to Golden Hope plantations in 1991 and after which merge with Sime Darby in year of 2007 were available and verified.
12) Others (please specify)	NA

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 Sime Darby Plantation (Sabah) Sdn Bhd - SOU 28 Binuang is a certification unit which consisted of Binuang Oil Mill, Binuang Estate, Sungang Estate, Tingkayu Estate and Jeleta Bumi Estate. Located in Kunak, Sabah, East Malaysia, the palm oil mill has a capacity of 40 mt/hr.

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

The FFB is sourced from company owned estates that are certified. Details of the FFB actual and projected contribution from each source to the mill are shown in the following tables.

Table 1: Actual FFB production by the supply base for the last reporting period (May 2023 to April 2024)

Estates	FFB Production	
	Tonnes	Percentage (%)
Binuang Estate	37,489.98	30.27
Sungang Estate	23,262.39	18.78
Tingkayu Estate	33,603.24	27.13
Jeleta Bumi Estate	27,661.85	22.41
Total Supply bases	**122,017.46**	**98.59**
Mostyn Estate	1,239.41	1.00
Giram Estate	510.48	0.41
Total Certified RSPO FFB Production	**123,868.35**	**100**
Overall Total FFB Production	**123,868.35**	**100**

Table 2: Projected FFB production by supply base for the next reporting period (May 2024 to April 2025)

CU own estates	FFB Contribution	
	Tonnes	Percentage (%)
Binuang	53,715	31.87
Sungang	34,225	20.30
Tingkayu	48,518	28.78
Jeleta Bumi	32,100	19.04
Total	**168,558**	**100**
Other Supply Bases		
Third parties (non-certified)	0.00	0.00
Grand Total	**168,558**	**100**

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period (May 2023 to April 2024)

	Total (MT)
FFB Received	123,868.35
FFB Processed	123,868.35
CPO Production	28,826.68
PK Production	5,387.92
CPO delivered as Mass Balance / IP	0.00
CPO delivered as non-RSPO certified	26,326.68
Credits traded through Books and Claim	2,500.00
PK delivered as Mass Balance /IP	1,123.60
PK delivered as non-RSPO certified	4,264.32
Credits traded through Books and Claim	0.00

Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period (May 2024 to April 2025)

	Total (MT)
FFB Received	168,558.00
FFB Processed	168,558.00
CPO Production	38,599.78
PK Production	7,753.67

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Binuang	2,804.66	3,271.08
Sungang	*2,285.80	3,407.98
Tingkayu	2,433.68	1,881.08
Jeleta Bumi	2,794.91	3,099.44
Total	**10,319.05**	**11,659.58**

*Sungang Estate new planting at unproductive area around 150ha . This is after reclassification by SD Guthrie R&D

Table 6 Planting profile for *Binuang Estate*

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2010	2nd	Mature	24.21	0.86
2010	2nd	Mature	81.54	2.91
2010	2nd	Mature	77.48	2.76
2011	2nd	Mature	55.01	1.96
2011	2nd	Mature	53.71	1.92
2012	2nd	Mature	43.10	1.54
2012	2nd	Mature	32.67	1.16
2012	2nd	Mature	65.11	2.32
2013	2nd	Mature	68.19	2.43
2013	2nd	Mature	74.59	2.66
2014	2nd	Mature	90.46	3.23
2016	2nd	Mature	67.09	2.39
2016	2nd	Mature	61.96	2.21

2018	2nd	Mature	68.40	2.44
2005	2nd	Mature	69.78	2.49
2005	2nd	Mature	40.68	1.45
2005	2nd	Mature	72.08	2.57
2005	2nd	Mature	91.58	3.27
2005	2nd	Mature	31.77	1.13
2009	2nd	Mature	40.38	1.44
2009	2nd	Mature	69.92	2.49
2008	2nd	Mature	25.42	0.91
2008	2nd	Mature	83.40	2.97
2009	2nd	Mature	68.08	2.43
2009	2nd	Mature	66.76	2.38
2008	2nd	Mature	63.91	2.28
2017	2nd	Mature	102.03	3.64
2017	2nd	Mature	70.10	2.50
2008	2nd	Mature	56.20	2.00
2002	2nd	Mature	62.77	2.24
2002	2nd	Mature	98.59	3.52
2006	2nd	Mature	80.01	2.85
2006	2nd	Mature	93.75	3.34
2006	2nd	Mature	67.91	2.42
2007	2nd	Mature	96.24	3.43
2007	2nd	Mature	54.22	1.93
2007	2nd	Mature	40.65	1.45
2007	2nd	Mature	41.15	1.47
2015	2nd	Mature	78.00	2.78
2020	2nd	Mature	11.50	0.41
2020	2nd	Mature	52.21	1.86
2021	2nd	Immature	71.70	2.56
2022	2nd	Immature	55.16	1.97
2022	2nd	Immature	85.19	3.04
Total			**2,804.66**	**100**

Table 7 Planting profile for Sungang Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2011	2nd	Mature	176.89	8.28
2012	2nd	Mature	115.59	5.41
2013	2nd	Mature	140.63	6.58
2014	2nd	Mature	228.17	10.68
2015	2nd	Mature	200.59	9.39
2016	2nd	Mature	172.90	8.10
2017	2nd	Mature	210.44	9.85
2018	2nd	Mature	262.65	12.30

2020	2nd	Mature	144.64	6.77
2021	2nd	Immature	147.32	6.90
2022	2nd	Immature	167.98	7.86
2023	2nd	Immature	168.00	7.87
2024	2nd	Immature/New Planting	150.00	6.56
Total			**2,285.80**	**100**

Table 8 Planting profile for Tingkayu Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2003	2nd	Mature	79.07	3.25
2003	2nd	Mature	82.26	3.38
2004	2nd	Mature	92.53	3.80
2004	2nd	Mature	39.09	1.61
2005	2nd	Mature	95.00	3.90
2005	2nd	Mature	84.65	3.48
2005	2nd	Mature	88.36	3.63
2005	2nd	Mature	47.32	1.94
2005	2nd	Mature	38.07	1.56
2007	2nd	Mature	60.48	2.49
2007	2nd	Mature	80.69	3.32
2007	2nd	Mature	57.89	2.38
2007	2nd	Mature	90.52	3.72
2007	2nd	Mature	68.71	2.82
2007	2nd	Mature	71.10	2.92
2007	2nd	Mature	89.44	3.68
2007	2nd	Mature	93.10	3.83
2009	2nd	Mature	44.64	1.83
2009	2nd	Mature	53.02	2.18
2009	2nd	Mature	99.79	4.10
2009	2nd	Mature	25.17	1.03
2010	2nd	Mature	85.43	3.51
2010	2nd	Mature	57.62	2.37
2010	2nd	Mature	52.66	2.16
2010	2nd	Mature	49.80	2.05
2014	2nd	Mature	82.82	3.40
2014	2nd	Mature	56.66	2.33
2014	2nd	Mature	51.26	2.11
2015	2nd	Mature	87.30	3.59
2015	2nd	Mature	82.76	3.40
2015	2nd	Mature	59.71	2.45
2016	2nd	Mature	110.11	4.52
2016	2nd	Mature	90.35	3.71
2020	2nd	Mature	44.32	1.82
2020	2nd	Mature	41.98	1.72
Total			**2433.68**	**100**

Table 9 Planting profile for Jeleta Bumi Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area (ha)	Percentage of planted area (%)
1995	1st	Mature	131.99	4.72
2014	2nd	Mature	282.01	10.09
2015	2nd	Mature	206.03	7.37
2017	2nd	Mature	224.66	8.04
2018	2nd	Mature	269.26	9.63

2019	2nd	Mature	255.17	9.13
2020	2nd	Mature	294.84	10.55
2021	2nd	Mature	221.54	7.93
2022	2nd	Immature	307.99	11.02
2023	2nd	Immature	401.67	14.37
2024	2nd	Immature	199.75	7.15
Total			**2794.91**	**100**

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Shylaja Devi Vasudevan Nair
Position	:	VP 1, Group Sustainability Department
Address	:	Jalan PJU 1A/7, Ara Damansara, 47301, Petaling Jaya, Selangor.
Phone no.	:	(603) 7848 4000
Fax no.	:	Nil
Email	:	shylaja.vasudevan@simedarbyplantation.com

3.0 AUDIT FINDINGS

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

No changes

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 :

Details issues related to these were covered in the section - RSPO Certifications Systems for P&C and RISS, Nov 2020 in this report.

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	NA	
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 during the audit.

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)

No negative feedback or comment was received during onsite audit.

4.0 DETAILS OF NON-CONFORMITY REPORT

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

Total no. of minor NCR(s)	List :	NA
Total no. of major NCR(s)	List :	3.3.2 & 6.2.4

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

Total no. of minor NCR(s)	List :	NA
Total no. of major NCR(s)	List :	NA

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.

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 .

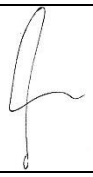
■ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

■ Recommended to continue certification.

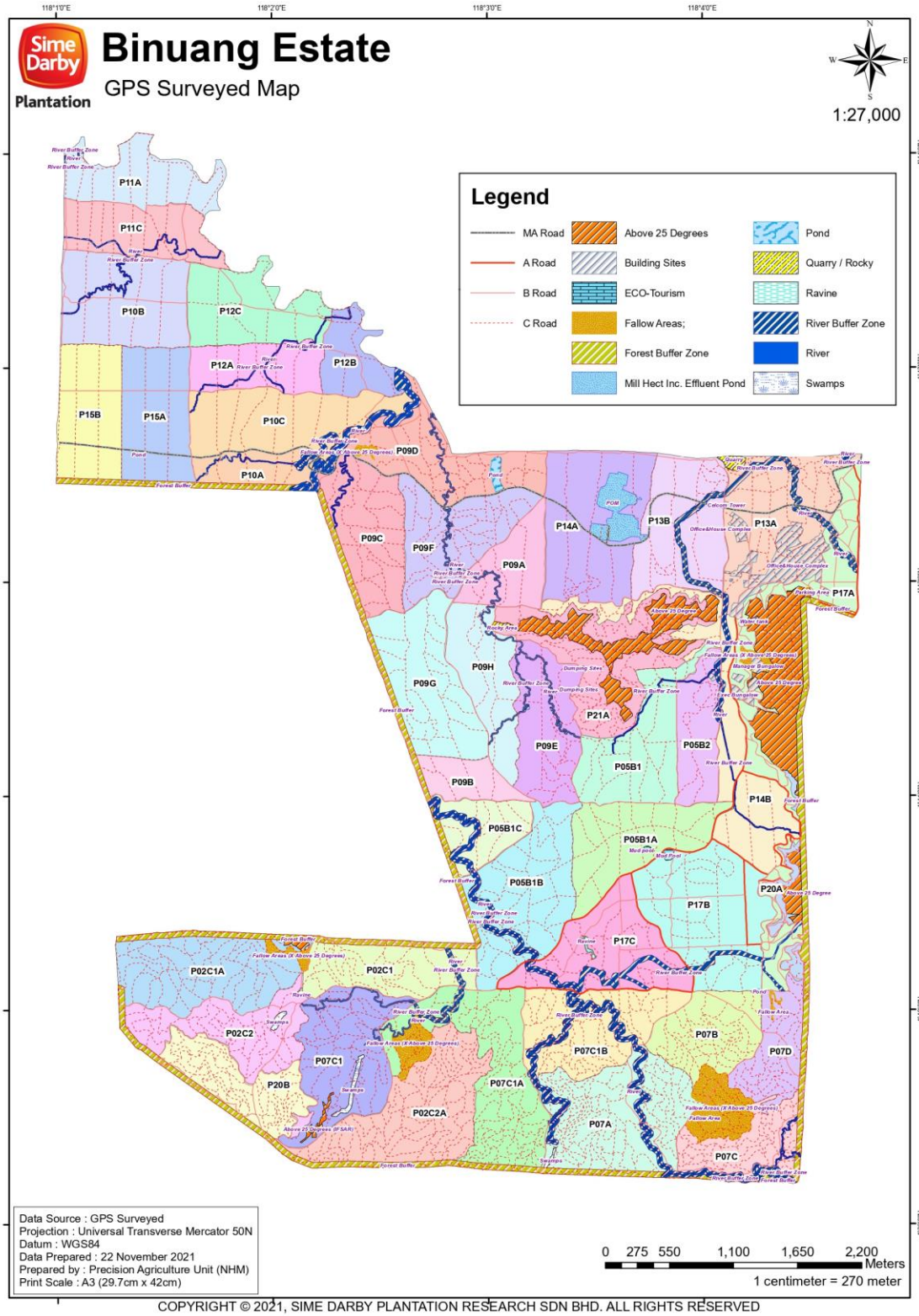
☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)…… have not been satisfactorily closed out within 90 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 90 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.

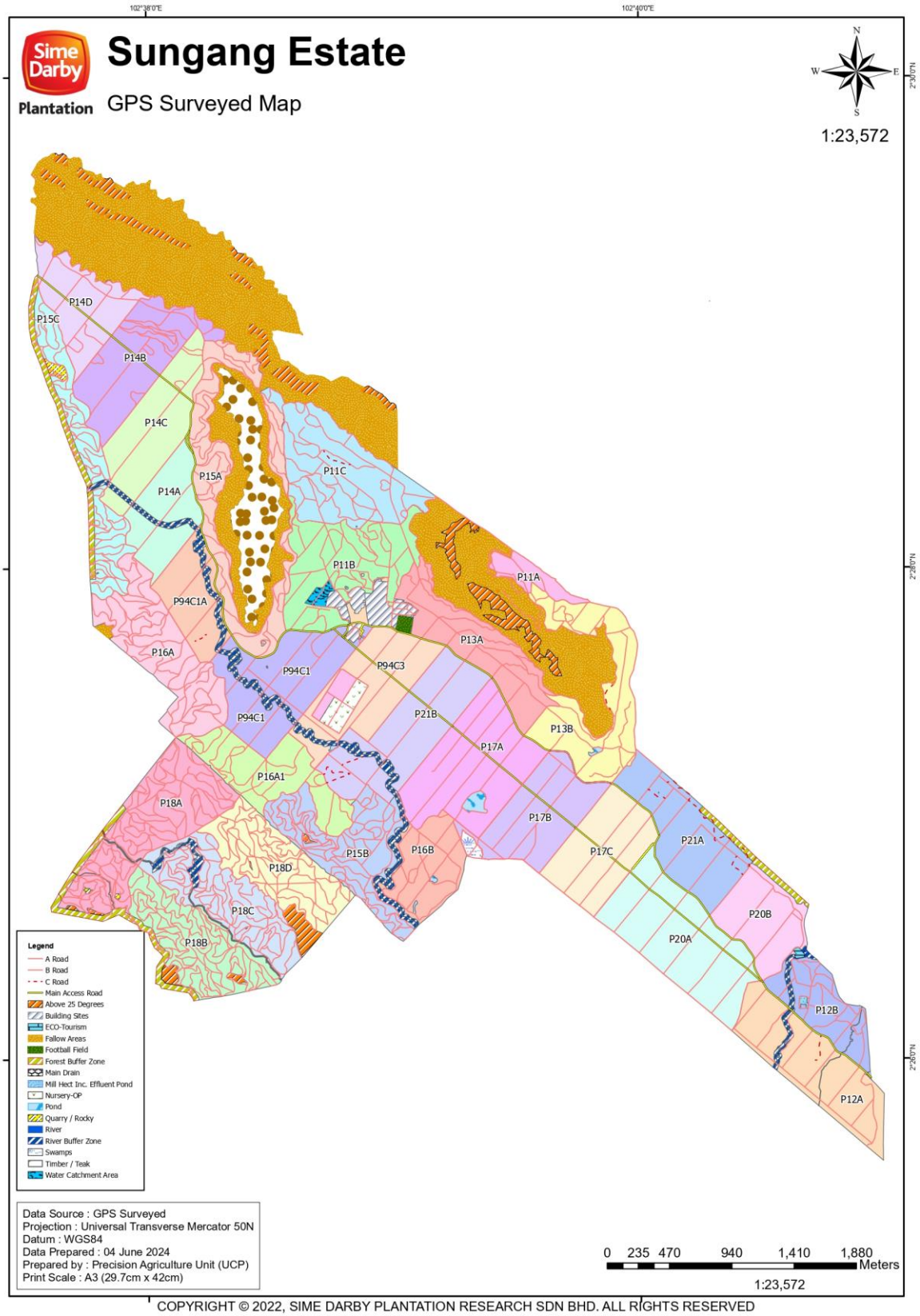
Audit Team Leader :	Mohd Razman Salim		9/8/2024
	(Name)	(Signature)	(Date)

Map of Binuang Estate

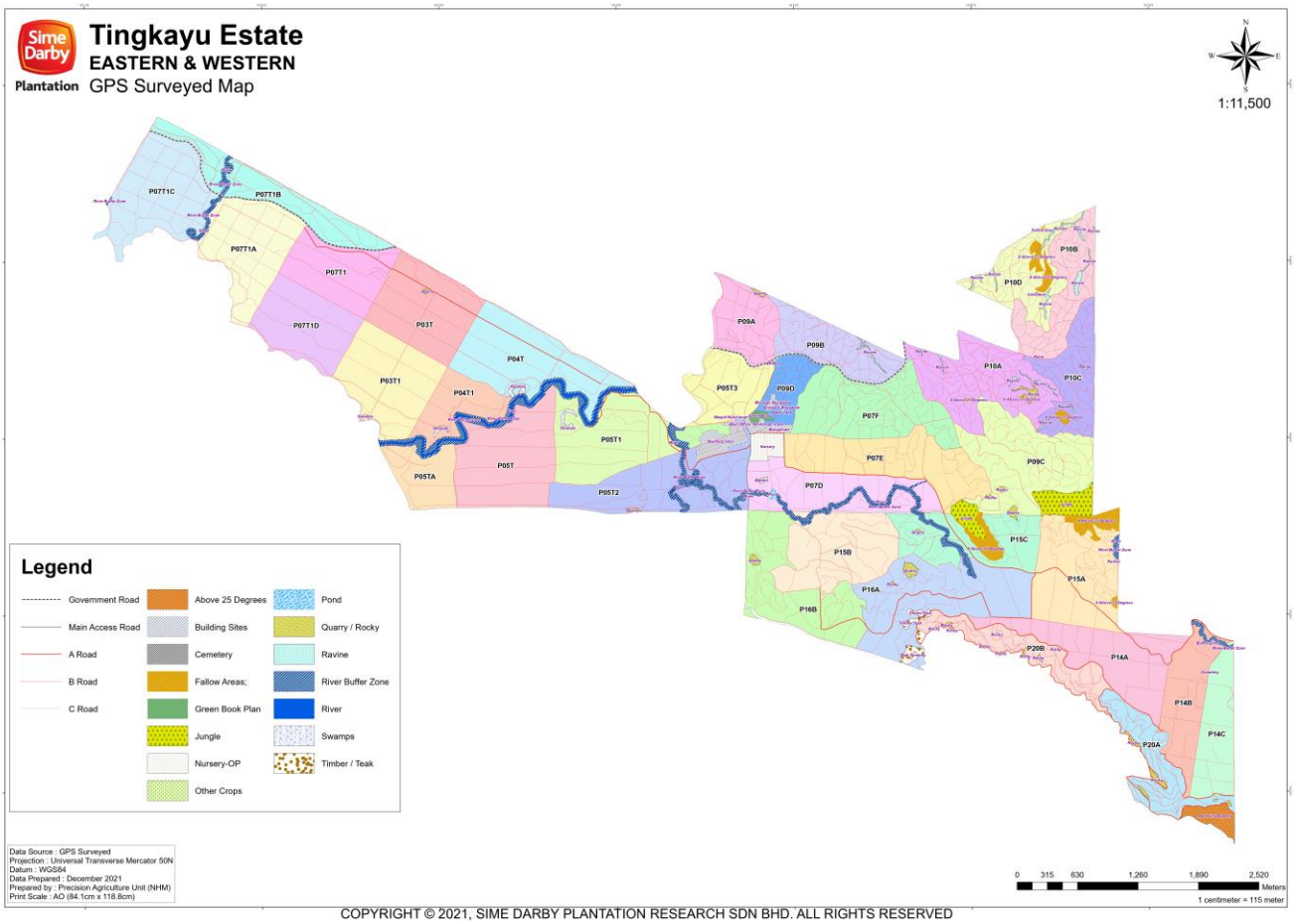


COPYRIGHT © 2021, SIME DARBY PLANTATION RESEARCH SDN BHD. ALL RIGHTS RESERVED

Map of Sungang Estate

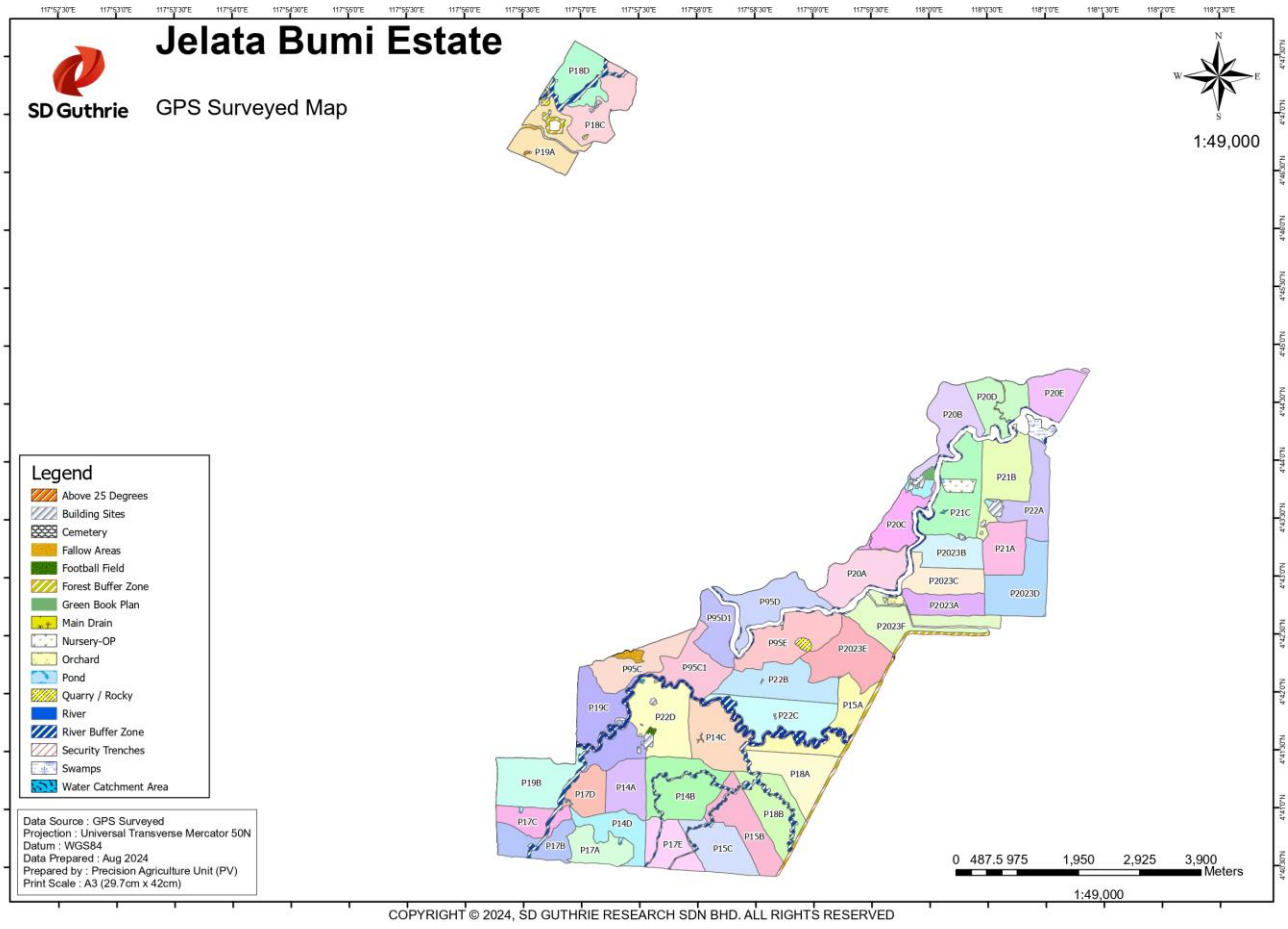


Map of Tingkayu Estate



COPYRIGHT © 2021, SIME DARBY PLANTATION RESEARCH SDN BHD. ALL RIGHTS RESERVED

Map of Jeleta Bumi Estate



Attachment 2 – Audit Plan

ANNUAL SURVEILLANCE AUDIT PLAN

1. Objectives

The objectives of the audit are as follows:
(i) To determine Certification Unit conformance against the relevant certification standards.
(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 : 6-10 May 2024

3. Site of assessment : SOU 28 Binuang CU:
1) Binuang POM
2) Binuang Estate
3) Tingkayu Estate
4) Sungang Estate
5) Jeleta Bumi Estate

4. Reference Standard:

a. MYNI 2019 of RSPO P&C 2018 / RSPO Independent Smallholder Standard, Nov 2019 / RSPO Management System Requirements and Guidance for Group Certification of FFB Production, March 2018
b. RSPO Certification System Documents
c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

Lead Auditor	:	Mohd Razman Salim (Social – External, TBP & Metric Template)
Auditor	:	Dzulfiqar Azmi (Safety & GAP) Mohd Zulfakar Kamaruzaman (Social Internal, HCV & SCCS) Rozaimee Ab Rahman (Environment & GHG) Ismail Adnan Abdul Malek (Social External)
Observer	:	N.A.

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

6. 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.

7. Audit Findings

Audit findings shall be classified as major and/or minor. Major nonconformities shall be addressed within 90 days or else the certificate shall be suspended.

If the major nonconformities 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 nonconformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major nonconformities if the corrective actions are not satisfactory implemented in the next audit.

8. 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.

9. Working Language : English and Bahasa Malaysia

10. 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.

11. 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

12. 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.

The updated Metrics Template (as attached, the version 2.0) will be enforced from 1 August 2021. All audits conducted from 1 August 2021 onwards must use the updated Metrics Template (version 2.0).

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 2023 to December 2023**, and
ii. 12 month period counting up to two months before audit month: **May 2023 to April 2024**

b) Reporting time frames for demographic data:
i. For mill and estate workers: **as of 31 December 2023**
ii. For smallholders and outgrowers: **January 2023 to December 2023**

c) Reporting time frame for all other social and environmental data:
i. January 2023 to December 2023

13. Assessment Programme Details : As below

Day One: 6/5/2024 (Monday)

<table>
<tr><th>Time</th><th>Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td>Opening Meeting for Sime Darby Plantation (Sabah) Sdn Bhd – SOU 28 Binuang. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader.</td><td>All CU</td></tr>
<tr><td>9.20 am</td><td>Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative.</td><td>Management Representative</td></tr>
<tr><td>9.30 am</td><td>Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Binuang Estate</td><td>Management Representative</td></tr>
<tr><td>9.45 am</td><td colspan="2">
<table>
<tr><td colspan="4">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>Razman
Binuang Estate</td><td>Dzulfiqar
Binuang Estate</td><td>Zulfakar
Binuang Estate</td><td>Rozaimee
Binuang Estate</td></tr>
<tr>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ RSPO Metric Template verification
▪ GHG verification
▪ Time bound plan and uncertified management units
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with external stakeholders i.e. local communities, NGO, contractors, supplier, etc.
▪ Consultation with relevant government agencies
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.

.</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.).
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Facilities at workplace inspection (water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Safety & Health practice – witness activities at site
▪ Controlled/open burning
▪ Good Agriculture Practices
▪ Continuous improvement

Other area identified during the assessment.</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Production area – interview with workers at production area (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.)
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative, contractors, supplier, etc
▪ Workers Issues & welfare
▪ Complaints and grievances
▪ Training and skill development programs
▪ HCV/RTE and action plan
▪ Continuous improvement

Other area identified during the assessment.

.</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ GHG verification
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.</td>
</tr>
</table>
</td></tr>
<tr><td>12.30 pm</td><td colspan="2">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="2">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="2">Audit team discussion / Interim closing / End of Day 1 audit</td></tr>
</table>

9.00pm	Discussion LA and teams on potential NCRs

Day Two: 7/5/2024 (Tuesday)

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="4">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Tingkayu Estate</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.15 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Razman
Tingkayu Estate</td><td>Dzulfiqar
Tingkayu Estate</td><td>Zulfakar
Tingkayu Estate</td><td>Rozaimee
Tingkayu Estate</td><td></td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ RSPO Metric Template verification
▪ GHG verification
▪ Time bound plan and uncertified management units
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with external stakeholders i.e. local communities, NGO, contractors, supplier, etc.
▪ Consultation with relevant government agencies
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.

.</td><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.).
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Facilities at workplace inspection (water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Safety & Health practice – witness activities at site
▪ Controlled/open burning
▪ Good Agriculture Practices
▪ Continuous improvement

Other area identified during the assessment.</td><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Production area – interview with workers at production area (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.)
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative, contractors, supplier, etc
▪ Workers Issues & welfare
▪ Complaints and grievances
▪ Training and skill development programs
▪ HCV/RTE and action plan
▪ Continuous improvement

Other area identified during the assessment.

.</td><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ GHG verification
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.</td><td></td></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td><td></td></tr>
<tr><td>1.30 pm</td><td colspan="4">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td><td></td></tr>
</table>

5.00 pm	Audit team discussion / Interim closing / End of Day 2 audit
9.00pm	Discussion LA and teams on potential NCRs

Day Three: 8/5/2024 (Wednesday)

<table>
<tr><th>Time</th><th colspan="5">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="5">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Sunggang Estate</td><td>Management Representative</td></tr>
<tr><td rowspan="2">9.15 am</td><td colspan="6">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>Razman
Sunggang Estate</td><td>Dzulfiqar
Sunggang Estate</td><td>Zulfakar
Sunggang Estate</td><td>Rozaimee
Sunggang Estate</td><td>Ismail
Sunggang Estate</td></tr>
<tr><td></td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ RSPO Metric Template verification
▪ GHG verification
▪ Time bound plan and uncertified management units
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with external stakeholders i.e. local communities, NGO, contractors, supplier, etc.
▪ Consultation with relevant government agencies
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.).
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Controlled/open burning
▪ Good Agriculture Practices
▪ Continuous improvement

Other area identified during the assessment.</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.).
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Facilities at workplace inspection (water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Safety & Health practice – witness activities at site
▪ HCV/RTE and action plan
▪ Continuous improvement

Other area identified during the assessment.</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ GHG verification
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.</td>
<td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Production area – interview with workers at production area (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.)
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative, contractors, supplier, etc
▪ Workers Issues & welfare
▪ Complaints and</td></tr>
</table>

	▪ Continuous improvement Other area identified during the assessment. .				grievances ▪ Training and skill development programs ▪ Continuous improvement Other area identified during the assessment.
12.30 pm	**LUNCH BREAK & ZUHUR PRAYER**				
1.30 pm	Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records				
5.00 pm	Audit team discussion / Interim closing / End of Day 3 audit				
9.00pm	Discussion LA and teams on potential NCRs				

Day Four: 9/5/2024 (Thursday)

Time	Activities / areas to be visited				Auditee
9.00 am	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at **Jeleta Bumi Estate**				Management Representative
9.15 am	To assign each audit team members – site and the P&C requirements				
	Razman **Jeleta Bumi Estate**	**Dzulfiqar** **Jeleta Bumi Estate**	**Zulfakar** **Jeleta Bumi Estate**	**Rozaimee** **Jeleta Bumi Estate**	**Ismail** **Jeleta Bumi Estate**
	Coverage of assessment: P1, P2, P3, P4, P5, P6, P7: ▪ RSPO Metric Template verification ▪ GHG verification ▪ Time bound plan and uncertified management units ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with external stakeholders i.e. local communities, NGO, contractors, supplier, etc. ▪ Consultation with relevant government agencies ▪ Local sustainable development ▪ Support smallholder	**Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.). ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Good Agriculture Practices ▪ Continuous improvement	**Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.). ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Facilities at workplace inspection (water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness	**Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ GHG verification ▪ Training and skill development programs ▪ Continuous improvement	**Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Production area – interview with workers at production area (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community

	inclusion ▪ Complaints and grievances ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Continuous improvement Other area identified during the assessment. .	Other area identified during the assessment.	activities at site ▪ Hazard identification and Risk Management ▪ Safety & Health practice – witness activities at site ▪ HCV/RTE and action plan ▪ Continuous improvement Other area identified during the assessment.	Other area identified during the assessment.	affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Complaints and grievances ▪ Training and skill development programs ▪ Continuous improvement Other area identified during the assessment.
12.30 pm	**LUNCH BREAK & ZUHUR PRAYER**				
1.30 pm	Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records				
5.00 pm	Audit team discussion / Interim closing / End of Day 3 audit				
9.00pm	Discussion LA and teams on potential NCRs				

Day Five: 10/5/2024 (Friday)

<table>
<tr><th>Time</th><th colspan="5">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="5">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Binuang POM</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.15 am</td><td colspan="5">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Razman
Binuang POM</td><td>Dzulfiqar
Binuang POM</td><td>Zulfakar
Binuang POM</td><td>Rozaimee
Binuang POM</td><td>Ismail
Binuang POM</td><td></td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Site visit at Mill/Estate Boundary, adjacent and neighbouring land use
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with external stakeholders i.e. local communities, NGO, contractors, supplier, etc.
▪ Consultation with relevant government agencies
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders issues & welfare
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.

.</td><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Production area field inspections (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.).
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Facilities at workplace inspection (water treatment plant, clinic, stores, workshop, landfill area & etc.
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management
▪ Safety & Health practice – witness activities at site
▪ Continuous improvement

Other area identified during the assessment.</td><td>Site visit and assessment on Supply Chain implementation incl. the
▪ 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</td><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ River system and Effluent Treatment/Discharge
▪ Buffer/Riparian Zones
▪ GHG verification
▪ Training and skill development programs
▪ Continuous improvement

Other area identified during the assessment.</td><td>Coverage of assessment: P1, P2, P3, P4, P5, P6, P7:
▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Production area – interview with workers at production area (harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc.)
▪ Follow up from previous assessment findings.
▪ Laws and regulations
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
▪ Interview with Union/workers representatives
▪ Interview with gender committee, worker representative, contractors, supplier, etc
▪ Workers Issues & welfare
▪ Complaints and</td><td></td></tr>
</table>

					grievances ▪ Training and skill development programs ▪ Continuous improvement Other area identified during the assessment.
12.00 pm	**LUNCH BREAK & FIRDAY PRAYER**				
2.00 pm	Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records				
3.00 pm	Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager				
5.00 pm	Closing meeting at the CU / End of audit				

Note: This audit plan is subject to change whenever necessary, and the Client's representative will be informed of any

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	SOU 28 Binuang CU 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 website address is https://www.sdguthrie.com/ For social programmes on education, environment, community and health, etc, the Yayasan Sime Darby as a Foundation had expanded its wings from offering scholarships to outstanding and deserving individuals to funding impactful conservation, outreach and development programmes. The website address is http://www.yayasansimedarby.com/. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders. *AUDITORS' GUIDE:* *Appropriate language means apart from Bahasa Malaysia & English, information needs to be made available in languages deem suitable to ensure ALL stakeholders understand the content/information.*	YES	Binuang CU has conducted a meeting with the stakeholder to share any new information on RSPO certification, environmental, social, safety and legal requirements applied to all operating units. Information provided in appropriate language. The stakeholders have raised some issues and discussed with the management during the meeting. Sighted the latest stakeholders' minutes meeting for whole SOU 28 Binuang was conducted on 29/04/2024 at Dewan Sri Binuang, Ladang Binuang was carried out to external and internal stakeholders i.e. government agencies, school, local communities, and private sectors (contractors/suppliers and neighboring estates). Evidence of the above stakeholder consultation conducted are available and the stakeholder feedback were recorded in the SIA and EIA action plan. Furthermore, SOU 28 Binuang CU 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, hence made it accessible to relevant stakeholders. The

Clause	Indicators	Comply Yes/No	Findings
			website address is https://www.sdguthrie.com/
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	Binuang Estate • DOSH visit to conduct annual machinery on date 20/02/2023 for air receiver – results from investigation was satisfactory. Tingkayu Estate • DOSH visit to conduct annual machinery inspection on date 24/01/2024 for air receiver– results need to conduct repaint and cleaning inside the vessel. Sungang Estate • DOSH visit to conduct annual machinery inspection on date 26/07/2023 for air receiver– result in satisfactory condition. • JTK request information on 13/02/2024 related to update on workers and license of hired foreign workers. Jeleta Bumi Estate • DOSH visit to conduct annual inspection for air receiver and sand filter on date 27/09/2023 -results was satisfactory Binuang POM • DOSH visit to conduct annual machinery inspection on date 09/05/2023, 19/06/2023, 26/06/2023, 27/09/2023, and 30/10/2023., • DOSH visit on 27/09/2023 to conduct OPS Kilang Sawit – result satisfactory. • DOE visit to conduct field citation on date 08/02/2024– result satisfactory.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative. *AUDITORS' GUIDE:* *1) Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.* *2) Make sure relevant consultation and*	YES	SOU 28 Binuang had identified personnel responsible for handling of complaints/social issues at the Estates and Mill. Records of communication were maintained at the Estates and Mill. All communication with the authority such as DOSH, DOE and Labour Department were recorded and maintained. For FY 2024, insofar, there is no record requested by external stakeholders as evidenced by the entries in the 'Buku aduan' and 'External communication Book' verified at the Estates and POM. The latest communications sighted in these records, the *'Buku Aduan'*, were internal requests for repairs at the employee housing at all Estates and Mill (through the on-line OPP application provided for employees). Management documents relating to environment, social and legal issues were available to the public except for those prevented by

Clause	Indicators	Comply Yes/No	Findings
	communication are properly documented and available for review during audit. The process description shall be clear for reference. *3) Obtain information on how relevant procedures were circulated to employees and the awareness process i.e.* *a) Type of contract – daily rate or piece rate. Overtime?* *b) Mechanism for handling of complaint from internal/external stakeholders.* *c) Workers understanding and awareness.* *d) Other workers samples including Orang Asli (if any), contract workers, foreign contract workers.*		commercial confidential or where disclosure of information would result in negative environmental or social outcomes. The CU has provided relevant information (environmental, social and/or legal) as per requested by the relevant stakeholder during the annual stakeholder meeting held by the Estates and Mill respectively.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives. *AUDITORS' GUIDE:* *Stakeholders listing shall include internal parties such as workers leader, women leader, religion head, ethnic leader etc.*	YES	Stakeholder list for FY 2023 and FY 2024 were established in both mill and estates. Stakeholder such as local communities, authorities, contractors, suppliers, foreign recruitment agencies, embassy, FFB suppliers and NGOs were included in the list. Nominated representative with contact number and address was provided in the lists. Stakeholder Lists for all estates and Mill at Binuang CU were available and sighted by the auditor. The CU continued to maintain and update the stakeholder's information (name of parties, address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools, local communities, CPO/PK customers, and including the internal parties such as the women leader, workers' representative and others.
1.2 The unit of certification commits to ethical conduct in all business operations and transactions.	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	YES	SD Guthrie has developed and implemented Code of Business Conduct (August 2020) where the company implemented the integrity, respect & responsibility, enterprise and excellence during any business process. The policy was developed in Bahasa Malaysia, English and Bahasa Indonesia which can be downloaded via https://www.sdguthrie.com/sustainability/responsible-sourcing/ Besides that, the contractors and suppliers signed on the Vendor Integrity Pledge where Code of Business Conduct (COBC) has outlined in the pledge. Briefing of the COBC to all workers was conducted via morning muster at Jeleta Bumi Estate on 06/02/2024, Binuang Estate on 3/2/2024, Binuang POM on 30/01/2024, Tingkayu Estate on 26/01/2024 and Sungang Estate on 22/01/2024. It is also being explained during the induction course for the newly arrived workers. The Binuang certification unit is subjected to Code of Business Conduct (COBC). It contains, among others, the following aspects of business conduct:

Clause	Indicators	Comply Yes/No	Findings
			• Equal opportunity and non-discrimination • Criminal activities • Harassment ad violence • Avoiding conflicts of interests • Guarding against bribery and corruption • How to report a violation. • Anti-money laundering and anti-terrorism financing The contracts between SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad) and its recruitment agents in Indonesia also contain a clause which requires the recruitment agents to abide by SD Guthrie's COBC. Sighted during the audit were contracts dated 13/07/2022 with contract period from 13/7/2022 to 12/7/2024 (b*ased on Letter of Appointment (LOA) – Responsible Recruitment for Indonesian Worker Supply)*
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	Binuang CU has issued a "Vendor Integrity Pledge" that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply with The Vendor Code of Business Conduct. (includes Ethics and Management Practices). SD Guthrie has implemented Whistle Blowing Policy to help all stakeholders raise concern, without fear of retaliation on any wrongdoing. The channel of whistleblowing is such as E-form that could be downloaded from https://www.sdguthrie.com/who-we-are/corporate-governance/report-your-concerns/ or through email, call or write letter to the whistleblowing unit in Head Office. Besides that, the company established Internal Audit to monitor the compliance and implementation of the policy throughout the plantations. The contractors and vendors signed on the Vendor Integrity Pledge where they complied with the COBC and other law and regulation. The overall ethical business practice was regularly monitored through the internal audit conducted by the Group Sustainability Department team. Based on the Code of Business Conduct, it explains where to get guidance, raising a concern or reporting a violation. This is being brief to the worker during morning muster and internal/external stakeholder meeting.

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. *AUDITORS' GUIDE:* *1) Relevant legal requirement might differs between states in Malaysia i.e. peninsular, Sabah & Sarawak.* *2) Give focus on social related legal requirement such as Sabah Labour Ordinance, Child Rights & Protection, Human Rights, Immigration Act, Passport Act, etc.* *3) Please note on the process of the following during audit (where applicable):* *i) foreign workers legalization (Program Pemutihan),* *ii) foreign workers recruiting through agent and quota basis vs walk-in application* *iii) Immigration permit renewal process.*	YES	**Binuang Estate** • Weighbridge valid until 11/12/2024 • JTK permit for salary deduction (union, zakat, etc) valid until 06/07/2025 • Air receiver valid until 19/05/2024 • MPOB license valid until 28/02/2025 • Permit KPDNHEP for diesel storage valid until 23/02/2025. • JTK license for hired foreign workers valid until 03/12/2024. **Tingkayu Estate** • MPOB license for nursery, valid until 31/05/2024 • MPOB license valid until 31/12/2024. • Air receiver –valid until 23/04/2025 • Air receiver –valid until 23/04/2025 • License for hired foreign workers by JK valid until 02/10/2024 • License for salary deduction valid until 06/07/2025 • Genset license from Suruhan Jaya Tenaga , valid until 11/07/2024. • Petrol storage permit , valid until 18/10/2024. • Diesel permit : valid until 22/05/2024. **Sungang Estate** • MPOB license valid until 31/03/2025. • MPOB license for nursery valid until 31/05/2025 • JTK permit for hired foreign workers : valid until 14/03/2025. • License for salary deduction valid until 06/07/2025 • Air receiver –valid until 25/10/2024 • Air receiver –valid until 25/10/2024 • Diesel & petrol permit from KPDNHEP permit no: valid until 09/01/2025. **Jeleta Bumi Estate** • MPOB license for nursery valid until 31/05/2024. • MPOB license valid until 30/06/2024 • JTK license for hired foreign workers valid until 07/03/2025 • Permit KPDNHEP for diesel and petrol storage valid until 25/02/2025 • Air receiver –valid until 26/12/2024 • Air receiver –valid until 26/12/2024 • Sand filter –valid until 26/12/2024 • Sand filter –valid until 26/12/2024 • Genset license from Suruhan Jaya Tenaga valid until 10/07/2024

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<u>Binuang POM</u>
• Permit to hired foreign workers from JTK valid until 03/03/2025.
• Permit for overtime by JTK valid until 29/09/2024.
• Permit for women working at night by valid until 27/02/2025
• Energy commission, license nofor 3570KW, valid until 14/09/2024.
• DOE license, valid until 30/06/2023.
• MPOB license valid until 28/02/2025.
• Weighbridge permit 01/03/2025.
• Diesel permit, for 20,000 valid until 08/02/2025.

<u>Competent person</u>
<table>
<tr><th>No</th><th>Position</th><th>Competency</th><th>Valid</th><th>Grade</th><th>Issue by</th></tr>
<tr><td>1</td><td>Mill Manager</td><td>Steam Cert</td><td>-</td><td>1</td><td>DOSH</td></tr>
<tr><td rowspan="3">2</td><td rowspan="3">Engine Driver</td><td rowspan="3">Boilerman</td><td>-</td><td>1</td><td>DOSH</td></tr>
<tr><td>-</td><td>2</td><td rowspan="3">DOSH</td></tr>
<tr><td></td><td></td><td>-</td><td>1</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Engine Driver</td><td rowspan="2">Engine Driver</td><td>-</td><td>1</td></tr>
<tr><td>-</td><td>2</td><td>DOSH</td></tr>
<tr><td rowspan="2">4</td><td rowspan="2">Charge man</td><td rowspan="2">Charge man</td><td rowspan="2">-</td><td>A4</td><td rowspan="2">Energy Comm.</td></tr>
<tr><td>PW4</td></tr>
<tr><td>5</td><td>Assistant engineer, supervisor, boilerman, lab supervisor, QA supervisor, charge man, mill workers (16 employees)</td><td>Authorized entrant and standby person for confined space (AESP)</td><td>25/03/2024</td><td>-</td><td>NIOSH</td></tr>
<tr><td>6</td><td>Assistant Engineer</td><td>Authorized gas tester</td><td>26/09/2019</td><td>-</td><td>NIOSH</td></tr>
<tr><td>7</td><td>Mill Managerr</td><td>CePSWaM</td><td>-</td><td>-</td><td>DOE</td></tr>
<tr><td>8</td><td>Mill manager</td><td>CEPPOMETS</td><td>Obtained on 04/11/2022</td><td>-</td><td>DOE</td></tr>
<tr><td>9</td><td>First aider (2 employeers)</td><td>First aider certificate</td><td>27/11/2025</td><td></td><td>Certified emergency</td></tr>
</table>
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			<table><tr><td></td><td></td><td></td><td></td><td></td><td>response training</td></tr></table> Steam Boiler and Unfired Pressure Vessel 1970 Name plate affixed at tank – Boiler no 1 & 2 name plate (water tube boiler) valid until 25/09/2024 & 29/01/2025 and manufacture name plate was found affixed to the boiler. Factories and Machinery (Notification, Certificate of Fitness and Inspection), Regulations, 1970 Regulation 10(2) CF for: • Water softner no 1 –valid until 25/09/2024 • Back pressure receiver –valid until 25/09/2024 • Air receiver –valid until 25/09/2024 • Sterilizer no 1 –valid until 26/12/2024 • Air vacuum Tank –valid until 10/11/2024 EQ (Prescribed Premise) Crude Palm Oil Regulations 1977 • License until 30/06/2024. The license indicated the capacity of the mill as 40mt/hr and the discharge method of the treated POME is to waterways. • Analysis of the final discharge was carried out on a monthly basis. The analysis results were submitted to DOE through the quarterly report. The First quarter of the 2024 (Jan – Mar) report was submitted to DOE on 02/04/2024. Results indicated compliance to the regulatory limit. As per requirement of Section 49A of EQA 1974 amendment 2014 as well as in clause 18 of the *Jadual Pematuhan*. Air monitoring • Black smoke – The smoke density indicator alarm for boiler no.1 and 2 was function during site review at Binuang POM. • Particulate –stack sampling was carried out on 6-monthly basis by (2nd quarter 2023) for chimney 1 and Chimney No 2. On 02/04/2024 Generally for isokinetic stack and emission monitoring from two units chimney was found within the limits of EQA (clean air) 2014 for Lesen Pelanggaran applicant. Scheduled Waste Regulations 2005 i) Regulation 3 (Notification of scheduled waste) During site review it was found that there were 5 types of SW generated and all were notified to DOE accordingly.

Clause	Indicators	Comply Yes/No	Findings
			ii) Regulation 9 (Storage of scheduled waste) Record of handling for scheduled waste at mill verified and been sampled as below: -signage and detail produced were available and label at SW stored. iii)Regulation 11 (Inventory of scheduled waste) 5th schedule inventory was up-to-date and tally with the physical stock at the storage area. The inventory was submitted to DOE on 25/04/2024. iv)regulation 12 (consignment note) -SW disposed on 31/01/2024 for SW409 and SW323 on 21/02/204 for SW409, on 21/02/2024 for SW410, on 14/11/2023 for SW305 and SW102. <u>OSH(Use and Standards Of Exposure of Chemicals Hazardous to Health Regulations 2000)</u> CHRA for Binuang POM was conducted on 05/05/2024. The assessment has been carried out for work units such as: laboratory, kernel plant, boiler house, water treatment plant, workshop. As per the recommendation from the CHRA, the Periodic Inspection Examination and Testing LEV System was conducted on yearly basis at laboratory area. The latest inspection was by an Industrial Hygienist ii. Periodic testing fume hood on 13/03/2024 Results from the assessment as per below: -average face velocity is sufficient as per ACGIH -transport velocity was sufficient Periodic chemical exposure monitoring has been conducted on 18/01/2024. Results from the assessment were show Hexane, Isopropyl alcohol, and calcium carbonate were below the permissible limits. Noise Risk Assessment has been carried out on 02/07/2022.The risk assessment was conducted for work units such as sterilization station, threshing plant, ramp, press station, clarification station, kernel recovery plant, boiler house and power generation. Recommendation made by assessor to conduct annual audiometric test for above operators stations.
	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	The CU continued to implement and maintain the established documented system for identifying, accessing, tracking and monitoring of compliance with the legal requirements that were applicable to them. a) Each estate and mill had its own Legal and Other Requirements Register (LORR) and

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>were being evaluated individually annually for compliance. The legal registers were updated by the person in-charge and approved by the respective managers.
b) The Group Sustainability Department is responsible to track changes and the information was disseminated to all its plantations and Mill department. Among the applicable legal and included in the legal register are Pesticides Act 1974 and Regulations, Environmental Quality Act 1974 and Regulations, Factories and Machinery Act 1967 and Regulations, Occupational Safety and Health Act 1994, Employment Act 1955, Aboriginal Peoples Act 1954, Industrial Relations Act 1967, Children and Young Persons (Employment) Act 1966, MPOB Regulations (Licensing) 2005.
c) The latest legal register review/update by GSD dated 03/01/2024 among others to include the following;
<table>
<tr><th></th><th>Date</th><th>Description</th></tr>
<tr><td>1</td><td>06/01/2023</td><td>Employment (Amendment) Act 2021</td></tr>
<tr><td>2</td><td>23/11/2022</td><td>Control of Supplies Act 1961</td></tr>
<tr><td>3</td><td>26/09/2022</td><td>Employment Insurance System (EIS) (Amendment) Act 2022</td></tr>
<tr><td>4</td><td>26/09/2022</td><td>Employment’ Social Security (Amendment) Act 2022</td></tr>
<tr><td>5</td><td>23/09/2022</td><td>Anti Sexual Harassment Act 2021</td></tr>
<tr><td>6</td><td>15/06/2022</td><td>Pembangunan Sumber Manusia Berhad Act 2000</td></tr>
<tr><td>7</td><td>16/06/2022</td><td>Fire services Act 1988 (Act 341) Amendment 2020</td></tr>
<tr><td>8</td><td>09/06/2022</td><td>Minimum Wages Order 2022</td></tr>
</table></td></tr>
<tr><td></td><td>2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</td><td>YES</td><td>In general, the estate boundaries were demarcated clearly. The locations of boundary stones were indicated in the estate boundary maps which were sighted. Boundary marker pegs verified during site visits were painted white and red. In this audit, boundary stones verified by the auditor were:

<u>Sungang Estate</u>
1. Bordering Ladang Tandok

<u>Binuang Estate:</u>
1. Bordering with Madai Baturong Forest Reserve at Field 09B</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			The boundary along Madai-Baturong FR was well maintained with markers at 50m intervals. In addition to the white and red boundary markers, auditor had also sighted electrical fence installed along the boundary between Binuang Estate with the Forest Reserve. <u>Tingkayu Estate</u> 1. Boundary between Tingkayu Estate and smallholders at Field <u>Jeleta Bumi Estate</u> 1. Bordering Jeleta Bumi & Binuamg Estates & Smallholder 2. Jeleta Bumi Estate and Smallholder 3. Along Madai-Baturong FR Also inspected was boundary stone between Jeleta Bumi Estate and Binuang Estate
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	The list of contracted parties is maintained by each unit in SOU 28. The lists contain name of contractors, designated contact persons, address, telephone/fax/email and type of contracted works done. ***Binuang POM***: Contractor: Transporter LOA for CPO and PK Transportation Services dated 15/02/2022, contract period shall be for 3 years from 01/01/2022 to 31/12/2024. ***Sungang Estate*** Contractor: FFB Transporter LOA for Fresh Fruit Bunch (FFB) Transportation Services dated 01/01/2024, contract period shall be for 1 year from 01/01/2024 to 31/12/2024. ***Jeleta Bumi Estate*** Contractor: FFB Transporter Vendor for service of Fresh Fruit Bunch (FFB) transportation for ad-hoc work. Communication between both parties on 05/04/2024. ***Binuang Estate*** Contractor: Supply Labour and Heavy Machinery LOA for Supply of Labour and Heavy Machinery (Backhoe) dated 17/01/2024, contract period shall be for 1 year from 17/01/2024 to 31/12/2024.

Clause	Indicators	Comply Yes/No	Findings
			Tingkayu Estate Contractor: Pruning contractor LOA for Pruning using Excavator at Tall Palm area dated 01/02/2024, contract period shall be for 1 year from 01/02/2024 to 31/03/2024. Interview with sampled of contractor workers and representative contractor as per above sampled. ▪ The contractor had provided long term services to estate for the past more than 3 years. Each signed a contract and understands contractual obligations and the need to comply with legal requirements. ▪ Fair dealings. ▪ All contractors' workers had attended RSPO training, signed COBC commitment statement and safety. briefing. The Company provides PPE (shoe, vest, goggles, straw hat) ▪ Payment to contractors were made usually within 14 days of invoice. Renewal of contract is via tender system. ▪ All contractors also attended stakeholder meetings. ▪ Contractors must provide to the estate copies of their worker details and payslips.
	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 all legal requirements. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, were clearly stated in contract between SD Guthrie and all contractors (FFB and EFB transporter, heavy machinery rental, sundry shops and canteens). There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements: a. Agreement for the supply of labour and heavy machinery (backhoe) at Binuang Estate dated 17 January 2024 – 31 December 2024. Appendix 4 General Compliance Clauses of the said agreement contains a provision on compliance with legal requirements. b. Agreement for the pruning using excavator at tall palm area at Tingkayu Estate dated 01/02/2024 – 31/03/2024. Appendix 4 General Compliance Clauses of the said agreement contain a provision on compliance with legal requirements. c. Agreement for the Fresh Fruit Bunch (FFB) Transportation Services at Sungang

Clause	Indicators	Comply Yes/No	Findings
			Estate dated 1st January 2024 – 31st December 2024. Appendix 4 General Compliance Clauses of the said agreement contain a provision on compliance with legal requirements. d. Agreement for the transporting FFB works at Jeleta Bumi Estate dated 1 May 2024. Appendix 4 General Compliance Clauses of the said agreement contain a provision on compliance with legal requirements. e. Agreement for the transporting CPO and PK at Binuang POM dated 15 February 2022. Appendix 4 General Compliance Clauses of the said agreement contain a provision on compliance with legal requirements. Evidence of legal due diligence carried out include getting the vendors to sign the Vendor Integrity Pledge where they undertake to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption. Sampled during the audit was Vendor Integrity Pledges (Ikrar Integriti Vendor) signed in 2023. Additionally, contractors' background checks were also done as sighted at all estates. Corporate background was also sought before a contract was signed. Legal due diligence is carried out by the Contracts Department at SD Guthrie in Tawau and POM PIC. This include obtaining the contractors' registered company names and addresses, contact numbers, evidence of company registration, details of contractors' principle activities, authorised and paid-up capital, list of shareholders, board of directors, bank details, financial auditors, and current trading/business licences. Site inspection of sundry shop in Tingkayu Estate found permit from the KPDNHEP with regard to approval for storage and sale of controlled items (Rice, Flour and Sugar) made available and still valid from 28/10/2023 to 27/10/2024. Thus complied with the *'Peraturan-Peraturan Kawalan Bekalan 1974 (Peraturan 4(1), and 'Akta Kawalan Padi dan Beras1994, Peraturan-Peraturan Kawalan Padi dan Beras (pelesenan Pemborong dan Peruncit) 1996 Lesen Runcit* However, the sundry shop 'Aulia Bersaudara' in Sunggang Estate was not operated as inspected during the audit. Therefore, previous Minor NCR ISMA 01 2023 was satisfactorily closed.
	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 sampled at SOU Binuang contain a clause on no child, forced and trafficked labour. This is stipulated under Vendor COBC and 'Ikrar Integriti Vendor' of the Agreements which states that the Contractor warrants that it shall not use or promote use of child labour, forced, bonded labour or human trafficking.

Clause	Indicators	Comply Yes/No	Findings
			Verified during the audit were contracts entered into with the vendors and contractors.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license	YES	Binuang POM is currently have established the following for the directly source of FFB: a) Information on geo-location of FFB origins. b) Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder The evidence of currently document is available in the 'Smallholder Mapping' and Desktop review. At present the mill only possessed the valid MPOB licenses and land Title for all the directly source FFB and Report as verified by the auditor. Currently in Binuang POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers (own estates).
	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	Currently in Binuang POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers (own estates)

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 long-term economic and financial viability.	3.1.1 (C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	The CU has established and implemented its commitment towards long term sustainability and improvements through a "Proposed FY2024 Budget", extract from SAP System. The business management plan period FY2024 to FY2028 where the throughput (FFB and CPO), Area statement & Yield, OER/KER, Cost and Capital Expenditure is projected. The business management plan shows the commitments of estates and POM towards better management of resources to increase productivity while reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditures through better and more sustainable management.
	3.1.2 An annual replanting	YES	Long-Range Replanting Programs (LRRP) up to 2027 were made available. The program was reviewed

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>programme projected for a minimum of five years with yearly review, is available.</td><td></td><td>once a year and was incorporated in their annual financial budget. The current year plus 5 years replanting programs in Hectares.</td></tr>
<tr><td></td><td>3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.

<u>AUDITORS' GUIDE:</u>
1) Check the management review agenda. Confirm that the meeting has discussed and addressed all the required.
2) Should there be any internal audit carried out internally, check on the findings, the closure and the completeness of actions taken to address the internal audit findings.</td><td>YES</td><td>The internal audit and management review reports conducted as per below:
<table><tr><th>Operating Unit</th><th>Internal Audit</th><th>Management Review</th></tr><tr><td>Binuang POM</td><td>21/02/2024</td><td>26/02/2024</td></tr><tr><td>Binuang Estate</td><td>20/02/2024</td><td>24/02/2024</td></tr><tr><td>Jeleta Bumi Estate</td><td>20/02/2024</td><td>25/03/2024</td></tr><tr><td>Sungang Estate</td><td>19/02/2024</td><td>25/03/2024</td></tr><tr><td>Tingkayu Estate</td><td>19/02/2024</td><td>21/02/2024</td></tr></table>
Among the agenda been discussed were:
1.Result of Internal Audit
2.Customer feedback
3.Process performance of products
4.Continual improvement
5. Resource needed

Internal audit in year 2024 was conducted on 20 February 2024 on the SOU Binuang. The internal audit report titled 'RSPO + MSPO Internal Audit Report For SOU 28: Binuang'. The Lead Auditor was assisted by 3 Auditors from Group Susutainability Department coverd requirements of RSPO P&C MYNI 2019, and RSPO Supply Chain Certification Standard 2020. Contents of report were verified: (1) Summary Info of Audit, (2) Audit Report Summary, (3) Non-Conformity Record (NCR), (4) Audit Checklist, and (5) Attendance List. All findings (only grading of Major NCR for all findings) raised by internal auditors were verified. Root cause, and action plan were accepted on 28/02/2024. Evidence of implementation was accepted on 20/03/2024.</td></tr>
<tr><td>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</td><td>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.</td><td>YES</td><td>This has been established in the Continuous Improvement Plan 2024 respectively for all units. This compilation was made with subject to the consideration of the main social and environmental impacts. These include continuing engagement with relevant stakeholders (workers, surrounding communities, government agencies, agencies, suppliers and contractors. Management documents related to environmental plans and impact assessments remained available. Among the documents were:
(a) Environmental Aspect Identification (EAI) and Environmental Impact Evaluation (EIE) registers.
(b) Environmental management Plan 2024
-water management plan
-energy management plan
-waste management plan
-SW management plan
-water contingency management plan</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="2">continuous improvement in key operations.</td><td></td><td></td><td>-Renewable energy management plan
-energy & water reduction reduction plan
-HCV management plan

Management Plan for the estate/mill operations among others include the following;
<table>
<tr><th></th><th>Management Plan</th><th>Objectives</th><th>Action</th></tr>
<tr><td>1</td><td>Waste management plan</td><td>Proper disposal of waste</td><td>• Domestic- daily monitor housing areas
• SW – storage at designated area</td></tr>
<tr><td>2</td><td>Reduction of chemicals</td><td>Reduce rat bait/RB population.</td><td>Beneficial plant increment, EFB application as per SOP, efficient rat census.</td></tr>
<tr><td>3</td><td>Moisture retention</td><td>Application EFB, Desilting & drainage</td><td>To add Maintain desilting & road side pits
Applied EFB at estate to add nutrition to palms.</td></tr>
</table>

The action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification.

<u>Tingkayu Estate</u>
1) Construction new workers quarters to replace wooden houses for FY 2024

<u>Jeleta Bumi Estate</u>
1) Maintenance of workers' housing (repair, painting, furniture, upkeep) FY2024

<u>Binuang Estate</u>
1) Repair motorcycle garage
2) Cleaning services for septic tanks and manholes</td></tr>
<tr><td>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.

<u>AUDITORS' GUIDE:</u>
Review the metrics template and ensure details reported are consistent with details in this report.</td><td>YES</td><td>The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template together with palm trace renewal. This requirement refers to a small set of strategic outcome-based metrics, which are of value to growers, relates directly to the P&C, and aligns with the RSPO Theory of Change (ToC) and RSPO organizational Key Performance Indicators (KPIs).</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
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. *AUDITORS' GUIDE:* *Apart from operational procedures to the mill & plantation, ask for procedures on how the company manage their foreign workers and workers recruitment through contractors as these issues were considered as high-risk i.e. recruitment process, training, benefits, probation, payment of wages, renewal and management of permit/passport etc.*	YES	Binuang SOU 28 adopted the following manuals and Standard Operating Procedures (SOPs) for the day-to-day operations of the estates and mill. It includes the operation activities in the estates from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and security. At Binuang Mill, the mill processing system is documented in the Sustainability Plantation Management System MQMS/SQM/08 v.1 dated 01/11/2008 which includes the mill SOP, and Mill Quality Management Manual v.1 2008/MQMS/QMM/08. These documents provide guidelines and standards in mill operations. The Standard Operating procedures (SOPs) described details from the reception, sterilization, threshing, pressing, clarification, nut polishing station, effluent, laboratory, workshop, dispatches etc. In addition, there are also manuals available within the industry and MPOB that are used as guidelines. The Quality Management System SOPS and Standard Mill Operations also come with pictorial work instructions (PWI) which are displayed and briefed to workers. Among the PWIs sampled were: - Reception (for weighbridge operator and auxiliary police) - Fruit handling. - Sterilisation - Threshing - Pressing - Clarification - Depericarping - Kernel Recovery - Boiler - Power - Product Storage and Despatch The SOPs for Binuang SOU 28 continued to be documented, consistently implemented and monitored. Brief versions of the SOPs were 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 and employees had followed the established SOPs such as: • Agriculture Reference Manual (ARM), Issue No. 3 dated Dec 2023, • Estate Quality Management System (EQMS) Manual dated 01/11/2008, • Safety Standard Operating Procedures (SSOP) dated 25/02/2015, • Sustainable Plantation Management System Manual (SPMS), • Riparian Reserves Management: Group Sustainability – Conservation & Biodiversity Unit (CBU), April 2021 • Upstream Malaysia (UM) Health, Safety and Environment Management System (HSEMS) Manual, UM/HSE/MS/01, 9/3/2021 • Pictorial Safety Standards, and Security Guidelines (PSS),

Clause	Indicators	Comply Yes/No	Findings
			• Plantations / Mill Quality Management System (PQMS / MQMS) standard operating manual • Laboratory Process Control Manual • Forced Labour Prevention Validation Procedure, UM/SWS/SOP/01, 3/3/2023 • Personal Protective Equipment (PPE) Procedures, UM/HSE/OCP/03, 2021 All the estates and mill operations were guided through the manuals and SOPs. The procedures as documented in the Agriculture Reference Manual were disseminated to the staff/workers through morning briefings and training. The Manuals are kept in the main office for references of employees particularly for the supervisory personnel. Field inspection and interviews with the workers confirmed that the SOPs had been implemented and they understood the requirements of the SOPs. The SOPs included the operation activities in the estates and the mills from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and dispatch of CPO & PK and security in the CU. The procedures were communicated to workers through training and infield supervision. Interview with workers showed that the information in the procedures had been effectively communicated. Site inspection and interview with workers confirmed that the SOPs had been implemented and they understood the requirements of the SOPs. The SOPs for Binuang Mill, Binuang, Sungang, Tingkayu and Jeleta Bumi estates are being maintained, documented and kept in the respective CU offices.
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	NO	Mechanism to ensure consistent implementation of safety procedures was not in place. Corrective action of previous Minor NCR DA01/2023 was not effectively implemented. And recurrence of the same issue during the audit. Evidence verified during the audit as below: ***Binuang Estate*** During the site inspection and interview with Spraying Operators, it was observed that one male sprayer was using a face buff mask head protector, while three female sprayers were using mini straw hats purchased at their own expense. The management did provide the necessary PPE according to the risk assessment. However, the four sprayers claimed that additional appropriate PPE could protect them from the heat of the sunlight. The additional PPE was used in combination with the safety helmet. ***Tingkayu Estate*** During the site inspection at OP Nursery Water Pond, a weathered life jacket exposed to direct sunlight was observed, along with a wasp nest in the vicinity. Additionally, staff members were hindered by the presence of wasps, leading to unsafe conditions. ***Sungang Estate*** During the site inspection and interview with 3 teams of Team-Based Harvesting, it was observed that three FFB Loaders were using Black Lowcut Rubber Shoes and White Lowcut Rubber Shoes known as

Clause	Indicators	Comply Yes/No	Findings
			Adidas Kampung, which they purchased at their own expense. The management provided the necessary PPE according to the risk assessment. However, the workers claimed that additional appropriate PPE more comfortable to use during work. Additionally, one loader was not using any hand gloves and claimed that he cannot perform his work if he used gloves. ***Jelata Bumi Estate*** During the site inspection and interview with the 3 teams of Team-Based Harvesting crew, it was noted that one cutter had forgotten to bring his safety vest. Additionally, a harvesting sickle was sighted hanging on an oil palm without a cover while the cutter was called for an interview session. **Thus, previous Minor NCR DA01/2023 raised during Surveillance 3 audit was upgraded to Major NCR DA 01 2024 during the audit.**
	3.3.3 Records of monitoring and any actions taken are maintained and available. *AUDITORS' GUIDE:* *1) Records are essential evidence for implementation.* *2) Some records related to migrant workers employment were;* *a) the monitoring of fees that migrant workers pay before they depart from their home country,* *b) demand letters,* *c) MoUs and agreements between recruitment agents the CH and the consulates/embassies for the migrant workers.* *3) The company should provide relevant records as evidence on how they manage and monitor their contractors' compliance against the RSPO requirements e.g. legality of the workers, appropriate license, employment contract, insurance and wages, for the workers employed thru the contractors.* *4) Records of new workers recruitment process, training, benefits, probation, renewal of*	YES	The Regional CEO, Regional General Manager for Estate Operations, Regional Chief Engineer for POM operations, Regional Health Safety & Environment (RHSE), Group Sustainability Department (GSD), Plan & Monitoring Unit Department (PMU), Social Welfare Service – Group Risk Department (SWS), and Group Integrity Governance and Assurance (GIGA) will conduct inspections and provide reports to ensure compliance with company policies and procedures regarding operations, finance, as well as safety, health, social, human rights, and welfare requirements. During these inspections, the operating units will maintain comprehensive records of monitoring activities, which will be made available for review. Additionally, checklists for operations, health and safety monitoring, workers' social welfare, and environmental issues are readily available and actively utilized by the estates and mill. This systematic approach ensures thorough adherence to regulatory standards and promotes a culture of accountability and continuous improvement across all levels of the organization. *Binuang Estate* ▪ Estate Structured Crop Recovery Assessment and Estate Mature Upkeep Assessment by PMU last visit dated 05/03/2024. ▪ RSPO + MSPO Internal Audit by GSD dated 20/02/2024. ▪ Safety audit known as Fly-by by RHSE dated 20/09/2023. ▪ International Labor Organization (ILO) and Contractor Vendor Management (CVM) implementation audit dated 08-24/10/2024 for SOU 28 Binuang lead by Head SWS. *Tingkayu Estate* ▪ Estate Structured Crop Recovery Assessment and Estate Mature Upkeep Assessment by PMU dated 09/03/2024. ▪ RSPO + MSPO Internal Audit by GSD dated 19/02/2024.

Clause	Indicators	Comply Yes/No	Findings
	permit/passport shall be sampled and reviewed.		▪ Safety audit known as Fly-by by RHSE dated 19/09/2023. ▪ Fertilizer store frame was found in good condition with installation of 1 unit iron sliding gate for fertilizer store has been made on 05/03/2023. ▪ Activity for pumping tires size 7.50-16 & 11-20 with 2 units of tires cages / safety locked for 2 tires size available at workshop areas. Interview with tractor and badang drivers was confirmed them were aware related to safety pumping tires activities. *Sungang Estate* ▪ Estate Structured Crop Recovery Assessment and Estate Mature Upkeep Assessment by PMU dated 09/03/2024. ▪ RSPO + MSPO Internal Audit by GSD dated 19/02/2024. ▪ Safety audit known as Fly-by by RHSE dated 21/09/2023. ▪ Safety signages for WTP chemical container were available at workplace.. ▪ Fertilizer store frame was found in good condition with proper railing and safety equipment such as fire extinguisher, spill kits, LEV, etc *Jelata Bumi Estate* ▪ Estate Structured Crop Recovery Assessment and Estate Mature Upkeep Assessment by PMU dated 11/03/2024. ▪ RSPO + MSPO Internal Audit by GSD dated 21/02/2024. ▪ Safety audit known as Fly-by by RHSE dated 19/09/2023. *Binuang POM* ▪ POM Structured Oil Recovery Assessment (SORA) and Building & Facilities Management by PMU last visit dated 05-07/03/2024. ▪ RSPO + MSPO Internal Audit by GSD dated 20/02/2024. ▪ Safety audit known as Fly-by by RHSE dated 11/10/2023. ▪ Platform at water intake (river) in good condition Sighted new construction has been made by POM management to replace all the wooden structure at river uptake area. As per current practices POM only used the pump control room which is located 20 meters from the areas and only for switching on and off the pump. ▪ Activity for tire pumping with cages / safety locked were available at kernel plant areas. Interview with tractor and lorry drivers was confirmed them were aware related to safety pumping tires activities. During site visit was sighted monitoring of workplace inspection was comprehensive and had ensured that all the safety activities has been put in place.The overall exercise found the implementation has been effectively conducted.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>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.</td><td>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.</td><td>YES</td><td>The Social Impact Assessment (SIA) for SOU 28 Binuang was carried out from 22-27/7/2013. Records of meetings, such as meeting dates with stakeholders, issues raised during the discussions and attendance lists were all documented and sighted during the audit. Among the stakeholders that were consulted included estate workers comprising drivers, sprayers, harvesters, mandores, general workers, loaders, HUMANA teachers, kindergarten teachers, creche workers, etc. Among the issues raised during the SIA were housing conditions such pipe leakage causing low water pressure, illegal water tapping, old houses not having water tanks. The Social Action Plan was updated annually. Environmental Aspect and Impact Assessment (EAIA) and Social Impact Assessment (SIA) was conducted internally considering activities associated to estate and mill operations.

Binuang CU has established its environmental aspects / impacts register associated with their activities. Environmental aspect and impact which covers form upstream activities such as FFB reception until downstream processes was sighted during assessment. More info as in 3.4.2. However there was no significant changes or impacts for all the estates based on the latest reports as stated below.

The latest review for EIA as per table below:
<table>
<tr><th>Operating unit</th><th>Date review</th></tr>
<tr><td>Binuang Estate</td><td>18/03/2024</td></tr>
<tr><td>Tingkayu Estate</td><td>08/01/2024</td></tr>
<tr><td>Sungang Estate</td><td>31/01/2024</td></tr>
<tr><td>Jeleta Bumi Estate</td><td>24/02/2024</td></tr>
<tr><td>Binuang POM</td><td>01/02/2024</td></tr>
</table>
Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which associated with air emission, palm oil mill effluent (POME) discharge and land contamination which related to managing the schedule waste and general waste. For the estate operation, all activities from harvesting, pest and disease, upkeep programme until delivery to mill has been identified.

The plans and impact assessments relating to environmental impacts based on documents for both estates and the mill are elaborated in the following records:
• Appendix 5.4.1b - Environmental Aspect and Impact Evaluation Procedure, (version 1; year 2008 Issue no. 1; dated 1 April 2009 Register)
• Appendix 5.4.1c - Environmental Aspect and Impact Identification form (version 1; year 2008 Issue no. 1; dated 1 April 2009; MR-01/EAI)
• Appendix 5.4.1d – Environmental Impacts Evaluation form (version 1; year 2008 issue no. 1; dated 1 April 2009; MR-02/EIE)
• Health, Safety & Environment Management System (UM/HSE/MS/01) dated 2021</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			Similarly, the environmental aspects for the mill are tabulated in the EAI master list *(EAI/MOM/2013/001—1ME to EAI/2015/MOM/020)* updated on 04/03/2024.
	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. *AUDITORS' GUIDE:* *1) To ensure adequate stakeholder involvement", auditors can look for evidence that the CH considers internal/external input i.e. union minutes, JCC meetings, workers complaint log book and any other sources apart from stakeholder meeting as the sources of stakeholders input and to demonstrate their involvement.* *2) Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.* *3)To ensure participation of internal stakeholder like workers are with appropriate representatives – all races, job scopes, male & female etc.* *4) To ensure that replanting activities and workers involved sampled.* *5) To ensure available positive impacts were identified, included, and promoted into the SEIA by the CH.* *6) To ensure negative impacts were identified and mitigated appropriately.* *7) Mechanism to monitor the plans established shall be evident.*	YES	Social Impact Assessment (SIA) Report for SOU 28 Binuang CU was verified. The assessment was carried out at SOU Binuang on 22 – 27 July 2013 (Binuang POM, Jelata Bumi Estate, Tingkayu Estate, Sungang Estate, Binuang Estate). The SIA was done by Social & Environmental Project Unit, PSQM Department. Internal and external stakeholders were consulted during the assessment. The assessments used methodology of interview workers based on mill workstation, harvesters, sprayers, worker representatives, gender committee, contractor, supplier, local community, neighbouring estate/smallholders, HUMANA, Creche, government agencies, school. The SIA Report also included the baseline for socio economic data of all estates and mills and the social profile, as well as their stakeholders. The report also contained the estates' and mill's background information, labour policies, grievance procedures (internal and external), sexual harassment, facilities and amenities offered by the estates, and the social impact assessment procedures and results. The secondary data collection – document review/file checking has also been made. The report includes both positive and negative impact and its recommendation. Addendum SIA on Replanting Activity was carried out at Sungang Estate on 06/01/2023, Binuang Estate on 01/08/2022, Jeleta Bumi Estate on 17/02/2023. The addendum of SIA for replanting activities was effectively conducted at Binuang CU. The assessment involved to all workers such as union/representative workers, non-union/non representative workers, gender, races, job scopes and etc. Gathering of negative and positive impact was conducted by grouping interview Additionally, there is consultation with neighbouring local communities, neighbouring smallholders/plantation, affected neighbouring government agencies Moreover, impact on contractors, vendors and suppliers also have been communicated. For supply base estates, the assessment was to evaluate and analyze the operations impact on soil, water, and air associated with the organization activities. The EAI review process had included stakeholders' consultation with regards to environmental aspects, impacts, and pollution control, and ERT, HCV and land usage issues. The reviews done involved respective internal stakeholders such as workers representative, estate management and involvement with external stakeholders such as from Govt. agencies, neighboring estates, local villagers, suppliers and contractors. So far, no issues related to environmental has been highlighted during stakeholders meeting. At all estate visited, field activities that includes fertilizing, spraying, transportation of FFB, garbage disposal, landfill management, road maintenance, wildlife and land conservation activities. The mitigation measures were continued to be implemented to minimize the negative impacts. Based on the records available, there was evidence that the assessment was done with the participation

Clause	Indicators	Comply Yes/No	Findings
			of affected parties. Their attendance in stakeholder consultation meetings were documented on attendance sheets and these were sighted during the audit. The issues discussed were also documented in the SIA Report was carried out. Binuang SOU has established its environmental management and monitoring plans under Environmental Impact Assessment Management Action Plans & Continuous Improvement Plan. The Environmental aspect and impact which covers form upstream activities such as FFB reception until downstream processes was sighted during assessment. Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which is associated with air emission, palm oil mill effluent (POME) discharge and land contamination which related to managing the schedule waste and general waste. The environmental impact assessment was conducted to cover all estate operation such as upkeep immature & mature areas, harvesting, FFB collection, maintenance and repairs at workshop, scrap iron area, tractor washing bay, SW store, chemical store, fertilizer store, WTP, line site and office, transportation of fertilizer and spraying chemicals, etc. The development of the environmental management and monitoring plans have been established with participation of affected stakeholders such as internal stakeholders such as worker leader, worker representatives, supervisors, etc. and external stakeholders such as Govt. agencies, neighbouring.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. *AUDITORS' GUIDE:* *1) Please check any changes that may trigger the renewal of the SEIA assessment i.e., change of stakeholders' composition, current situation and condition in comparison with the baseline year.* *2) Review the update between the current version vs the previous version. To compare detailed changes. Record both document*	YES	The social management action plans are being reviewed and updated on an annual basis at Binuang CU. This takes into account inputs from External Stakeholder meetings, Social Dialog, OSH Committee meetings, as well as Gender Committee meetings. Among the social issues for management and monitoring were ILO indicator implementation, complaint channel, harvesting rates, replanting activities, improvement on livelihood implementation, complaints from local communities, etc. The SIA review process had included stakeholders' consultation with regards to social issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from Govt. agencies, neighbouring estates, local communities, suppliers and contractors. Sighted the latest stakeholders' minutes meeting on 4 May 2024 & 23 April 2024 at Sungang Estate, 29 April 2024 at Binuang POM, 23 April 2024 at Jeleta Bumi Estate, 29/01/2024 at Tingkayu Estate, and 29 April 2024 at Binuang Estate was carried out to external and internal stakeholders i.e. estates/mill representative workers, estate management, government agencies, NGO, school, villagers and private sectors (contractors/suppliers and neighboring estates). Evidence of the above stakeholder consultation conducted are available and the stakeholder feedback were recorded in the SIA action plan.

Clause	Indicators	Comply Yes/No	Findings
	version no. for purpose of reference.		All the issues highlighted in Social dialogue and External Stakeholder meeting has been updated into the SIA Plan with specific timeline and Person in-charge. A timetable with responsibilities for mitigation and monitoring was reviewed and updated as necessary. The CU had appointed specific person in charge (PIC) responsible for taking actions on each of the mitigation measures with specific time intervals. Sighted the latest stakeholder's minutes meeting 4 May 2024 & 23 April 2024 at Sungang Estate, 29 April 2024 at Binuang POM, 23 April 2024 at Jeleta Bumi Estate, 29/01/2024 at Tingkayu Estate, and 29 April 2024 at Binuang Estate was carried out to external and internal stakeholders i.e. estates/mill representative workers, estate management, government agencies, NGO, school, villagers and private sectors (contractors/suppliers and neighboring estates). Evidence of the above stakeholder consultation conducted are available and the stakeholder feedback were recorded in the EAI action plan. So far, no negative impact issues related to environmental have been highlighted during stakeholders meeting. Significant environmental impact was derived from the environmental impact assessment evaluation. Those activities evaluated as significant were then monitored using the management control and mitigation measure established for each activity where the significant impacts occurred. The management has periodically reviewed the implementation and effectiveness of the established program. The CU activities and action plan 2024 regards to compliance to legal requirements, aspects/impacts, action plans, waste identification & disposal method, control of scheduled waste, lit of pollutants and monitoring system, improvement plan. Positive and negative impacts are identified. So far, no timetable for changes identified.
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. *AUDITORS' GUIDE:* *1)Appropriate language is used for the employment procedures – Bahasa Malaysia, English and language understood by all workers or their representative.* *2)Workers – local/ foreign/ contractors/ Orang Asli/ male & female.*	YES	SD Guthrie has developed Workforce Management Unit Liaison & Recruitment Procedure: ▪ Hiring local workers - SOP Hiring of Local Workers, Doc. No. 01-11-19. ▪ Hiring foreign workers - SOPP Workforce Management Unit, WMU-SOPP ▪ Termination – Industry Relation Manual – 08. Misconduct and Discipline. ▪ Migrant Worker responsible Recruitment Procedure dated 20/08/2021 The recruitment process was clearly stated in the procedure where the recruitment was based age, medical fitness and etc. There is no discrimination based on religion, gender, nationality and etc during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. Meanwhile, promotion process are available for the local & foreign workers in the amended procedures under "Title: Career Progression for Workers Level", dated 01/01/2020. SD Guthrie also has implemented Group Sustainability & Quality Policy Statement signed by Group Managing Director on 2nd December 2019, where the management is committed to contributing to a better society includes respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities.

Clause	Indicators	Comply Yes/No	Findings
	3)Get confirmation from workers (as stated above) that they understand the employment procedures content.		
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Employment procedures for requirement of local and migrant workers as below: i)Local workers – Guidelines for Hiring Local Workers, 01/12/2019 ii)Migrant/Foreign workers – Foreign Workers Recruitment SOP, WMU/SOPP/DEC17/R3, 15/12/2017 For local workers, application form, employment interview, assessment form, medical check-up report and employment contract was sighted for new recruited employees. For foreign/migrant workers, the requirement process same with local workers with additional on approval of Indonesian government, permit, and induction. Sampled latest recruitment of local worker in Sungang Estate was on 25/04/2024 as harvester. A copy of identification card was kept as record. Interviewed with the the PIC confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. Sampled latest recruitment of local worker in Binuang POM was on 15/04/2024 as Mill Process Worker and Workshop Apprentice. For foreign workers managed by Workforce Management Unit (WMU). SD Guthrie mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 13/07/2022 (*Based on Letter of Appointment (LOA) – Responsible Recruitment for Indonesian Worker Supply*). For Binuang CU, sighted only 1 recruitment agency was appointed. SD Guthrie have committed on the policy of no recruitment fees. Fees for levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fee, PLKS (Pas Lawatan Kerja Sementara) fee, and travel from point of departure to designated SOU are all included.
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. *<u>AUDITORS' GUIDE:</u>* *1) Apart from updating the HIRARC based on accident/incidence repot, auditor needs to further enhance this activity to ensure details in the HIRARC is appropriate.*	YES	The Health, Safety & Environment (HSE) Policy Statement by Upstream Malaysia has been revised and signed by the CEO dated 01/06/2020. It is available in Bahasa Malaysia and English language. The policy has been communicated to all employees through briefings and hardcopy of policies were seen displayed at the estates and POM notice boards. Based on interviews conducted with sampled mill workers, harvesters, spraying and manuring operator, observed they are aware and understood regarding occupational health and safety matters. Safety procedure has been established to assists CU related to implementation on i.e.: • OSH risk management procedure, UM/HSE/SP/01, date 09/03/2021 ▪ ESH compliance management, doc. No: SD/SDP/PSQM(ESH)/2014-OD11 ▪ Pictorial Safety Standard. ▪ SOP for Palm Oil Mills dated 01/01/2019 version 2.

Clause	Indicators	Comply Yes/No	Findings
	2) As for reporting, review the correctness and effectiveness of details in the HIRARC.		The hazard identification, risk assessment and risk control (HIRARC) procedure were established. Binuang CU have conducted the risk assessment on all its operations as well as determining their control measures. DOSH HIRARC Guideline 2008 was used by the SD Guthrie with consultation input from respective OU Assistant Manager (Estate and Mill) to guide them in developing the Register. Besides HIRARC and CHRA associated mitigation plans such as use of PTW, valid Certificated Equipment and Machineries, employment of Competent Person and for those entering confined space health clearance certificate from DOSH-Registered OHD were undertaken by the Operating Unit assessed. The mill had conducted risk assessment on all its operations as well as determining their control measures annually. Last review was on 15/02/2024. Risk assessment on activities such as boiler, grading, loading ramp, sterilizer, ESP, digester & press, clarification, etc. have been carried out and control measures determined. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. The estates have conducted risk assessment on all its operations as well as determining their control measures annually. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. <u>Binuang POM</u> HIRARC was updated and review on 28/02/2023 <u>Tingkayu Estate</u> HIRARC was updated and review on 19/05/2023 <u>Sungang Estate</u> HIRARC was updated and review on 31/01/2023 <u>Jeleta Bumi Estate</u> HIRARC was updated and review on 31/012023 <u>Binuang Estate</u> HIRARC was updated and review on 01/02/2023
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	YES	Occupational health and safety (OHS) management plan for Binuang CU has been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2024 were acceptable. Besides that, the effectiveness of the H&S plan to address health and safety risks to people are monitored by estate management. Furthermore, Regional Safety, Health and Environment

Clause	Indicators	Comply Yes/No	Findings
			(RHSE) have carried out the internal audit called Fly-by with twice per yearly frequency regarding safety and health requirement and regulation based on the implementation. Other than that, the workplace inspection was done on a monthly basis to ensure all H&S plan was done effectively. Reports produced from each visit by the assigned party were verified available and comments for correction or corrective action and improvement were noted actioned accordingly by the OU. **Sungang Estate** CHRA for estate was conducted on 6th May 2023. The assessment has been carried out for work units such as: chemical mixer, sprayer, manuring, nursery operator, rat bait applicator, water treatment plant operator, foreman, and sw operator. The medical surveillance was carried out on 9 November 2023 by a registered OHD for 37 employees for work units such as workshop operator, pesticide operator, manuring operator, and nursery operator Report indicated all employees were reported to be fit to work at their respective stations . 4 workers was been found has non occupational disease such as Haematuria and Anaemia. CU already take an action to conduct monthly checkup by VMO and HA. Sighted date of latest urine test carried out on 5/03/2024. As per current result there was no further issues need to check/ monitored. Noise Risk Assessment has been carried out on January 2024, by a registered OHD. The risk assessment was conducted for work units such as workshop, driver, harvesting, maintenance, manuring. Recommendation made by assessor to conduct audiometric test for activities at transportation and workshop operator. Audiometric test were conducted on January 2024 by OHD for 15 employees- results were showed 2 the employees with hearing impairment. Retest will be carried out on 13/05/2024 by same OHD. **Jeleta Bumi Estate** CHRA for estate was conducted on 6th May 2023. The assessment has been carried out for work units such as: chemical mixer, sprayer, manuring, nursery operator, rat bait applicator, water treatment plant operator, foreman, and sw operator. The medical surveillance was carried out on 18/12/2023 by a registered OHD for 40 employees for work units such as store keeper, general workers, water treatment plant, workshop operator, manuring operator, spraying operator, and nursery operator. Report indicated all employees were reported to be fit to work at their respective stations . 6 workers has been found has non occupational disease such as Haematuria, Hypertension and Anaemia. CU already take an action to conduct monthly checkup by VMO and HA. Sighted date of follow checkup has been carried out on 19/2/24 and result showed no need for follow up. VMO were monitoring the patient from time to time.

Clause	Indicators	Comply Yes/No	Findings
			Noise Risk Assessment has been carried out on 02/07/2020,. The risk assessment was conducted for work units such as workshop, driver, harvesting, maintenance, manuring. Recommendation made by assessor to conduct audiometric test for activities at transportation and workshop operator. Audiometric test were conducted on November 2023 for 26 employees- results were showed all the workers has noise levels are within normal limits. **Binuang Estate** ▪ CHRA 3rd Generation has been conducted on 16/05/2023. The assessment has been carried out for 3 work units which use chemicals such as: sprayer operator, manuring operator and workshop operator. ▪ All pesticide operators and recommendation workers from CHRA were sent to Clinics and checked by OHD on 18/11/2023 for 42 workers. From the results, all workers fit to handle chemical. ▪ Baseline Noise Risk Assessment (NRA) was conducted on 02/07/2020. ▪ Audiometric tests are carried out annually. The last audiogram was conducted on 18/11/2023 for 32 workers. The audiometric test was carried out and from the result, all workers identified as normal hearing. PPE was recommended i.e. to use ear plugs or earmuffs during work to prevent further impairment and workers must go for annually audiometric. **Tingkayu Estate** ▪ CHRA 3rd Generation has been conducted by on 06/05/2023. The assessment has been carried out for 4 work units which use chemicals such as: sprayer operator, manuring operator, water treatment plant operator and workshop operator. ▪ All pesticide operators and recommendation workers from CHRA were sent to the Clinics and checked by OHD on 18/11/2023 for 42 workers. From the results, all workers fit to handle chemical. ▪ Baseline Noise Risk Assessment (NRA) was conducted on 02/07/2020. ▪ Audiometric tests are carried out annually. The last audiogram was conducted on 18/11/2023 for 27 workers. The audiometric test was carried out under supervision OHD Dr OHD. From the result, all workers identified as normal hearing. PPE was recommended i.e. to use ear plugs or earmuffs during work to prevent further impairment and workers must go annually for audiometric. **Binuang POM** ▪ CHRA 3rd Generation has been conducted by on 05/05/2023. The assessment has been carried out for 5 work units which use chemicals such as: workshop technician, laboratory technician, water treatment plant operator, boiler operator, and kernel plant operator. ▪ All recommendation workers from CHRA were sent to the Clinics and checked by OHD on 02/08/2023 for 49 workers. From the results, all workers fit to handle chemical. ▪ Baseline Noise Risk Assessment (NRA) was conducted on 02/07/2020.

Clause	Indicators	Comply Yes/No	Findings
			▪ Audiometric tests are carried out annually. The last audiogram was conducted on 15/08/2023 for 43 workers. The audiometric test was carried out under supervision OHD Dr OHD. From the result, 41 workers identified as normal hearing and 2 abnormal hearing. PPE was recommended i.e. to use ear plugs or earmuffs during work to prevent further impairment and workers must go annually for audiometric.
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. *AUDITORS' GUIDE:* *Sample training for everyone – staffs, workers, contractors.*	YES	Formal training programmes for FY2024 covered all aspects of the RSPO Principles and Criteria. Regular assessments of training needs were presented to auditors by the Binuang CU. Training needs identification matrix has been established with target dates for the training to be conducted. The training program includes: ▪ ESH Legal & Other requirements ▪ Safe handling of Electrical Equipment ▪ Use & Standard Exposure of Chemical Hazardous to Health (USECHH) 2000 ▪ Accident Investigation Techniques ▪ Emergency Respond Plan Training (e.g. Chemical spill, poisoning, Fire. Lightening) ▪ First Aid Training ▪ Scheduled waste management ▪ Safe Work Procedure for All Stations. ▪ Confined Space Training ▪ Policy Training ▪ LOTO Training ▪ MSDS training ▪ Harvesting & Pruning Training ▪ Manuring Training
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	Binuang Estate • Suara kami awareness training on 19/01/2024 • Crawler machine training on 23/01/2024 • Safe working and PPE training on 26/01/2024 • Harvesting training on 02/02/2024 • RSPO/Policy / human right training on 03/02/2024 • Chemical handling training for manuring operator on 13/02/2024 • Chemical handling for spraying operator on 14/02/2024 • Workers rights and ILO training on 17/02/2024 • Buffer zone and RTE training on 16/02/2024 • SW management training on 20/03/2024 • 1st aid boxes training on 03/05/2024 Tingkayu Estate • 1st aid boxes training on 03/05/2024.

Clause	Indicators	Comply Yes/No	Findings
			• Training to contractor on date 26/04/2024 • Sexual harassment and reproductive rights on 28/03/2024. • Biodiversity and buffer zones training on 27/03/2024 • PPE awareness for sprayer on 26/03/2024 • Safety training for harvester on 08/02/2024 • NRA training on 19/01/2024 • RSPO awareness and child labour training on 26/01/2024 • SW management training on 26/01/2024 • Fire drill training on 22/12/2023.ILO/grievance channel /OPP/ Social dialog & RSPO awareness induction training on 24/06/2024. • CPR training on 27&28/11/2023. Sungang Estate • Harvesting training on 09/01/2024. • Wages calculation training on 17/01/2024. • ILO awareness to contractor on 22/01/2024 • Human rights and sexual harassment training on 05/02/2024. • Training for sprayer on 14/02/2024. • SW handling training on 15& 16/04/2024. • Fire drill training on 08/04/2024. • PPE and induction training on 8&14/12/2023 • Rat bait training on 27/07/2023 • Buffer zones, RTE and biodiversity awareness training on 28/07/2023 Jelata Bumi Estate • RSPO awareness training on 06/02/2024 • WTP training on 18/03/2024 • Gender and sexual harassment training on 27/04/2024 • Accident investigation & HSE reporting training on 23/03/2024 • 1st aid training on 07/03/2024 • Fire drill training on 28/12/2023 • SW handling training on 23/03/2024 • Wages, calculation of wages and employment contract training on 14/03/2024 • Harvesting training on 27/04/2024 • Manuring training on 17/04/2024 • Calibration and spraying training on 22/02/2024 • SDS awareness training on 26/04/2024.

Clause	Indicators	Comply Yes/No	Findings
			Binuang POM • HSE Induction training on 08/01/2024 • PPE awareness training on 30/01/2024 • Noise awareness training on 21/04/2024 • Chemical handling training on 18/04/2024 • RSPO & ILO awareness training on 30/01/2024 • SW management training on 01/04/2024 • HCV & RTE training on 30/01/2024 • Physical & abuse, intimidation & isolation awareness training on 18/04/2024
	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 is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). There was sighted ''Penerangan Berkaitan RSPO MSPO SCCS dated 24/4/2024. The training was briefed by the Asst Manager KKS Binuang. Sighted also Training to the SCCS contractor has been done on 29/4/2024 inclusive with staff PIC.

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 process certified and uncertified FFB without	YES	Binuang POM has continued to maintain Identity Preserved model. Binuang POM obtained certified FFB from owned estate such as: • Binuang Estate • Sungang Estate • Tingkayu Estate • Jeleta Bumi Estate • Diversion crop – Mostyn Estate Thus, Binuang POM has qualifies for the Identity Preserved supply chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	physically separating them, the inly MB Module is applicable.		
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 3rd party certified supply base.	YES	Binuang POM has planned to upgrade their mill using 2 Models Which is IP and MB. Binuang POM obtained certified FFB from owned estate such as: • Binuang Estate • Sungang Estate • Tingkayu Estate • Jeleta Bumi Estate • Diversion crop – Mostyn Estate For the MB Model, no non-certified FFB will enter the mill, as the scope is for trading purposes. The Scope extension of RSPO IP Mills to include RSPO MB Supply Chain is mainly to enable the sales of product through the RSPO MB Option.
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the 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.	YES	The estimated tonnage of CPO and PK products that could be potentially be producted by the certified mill has been updated as per in Table 4 of this Public Summary report.
3.8.4	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).	YES	The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information were: Name: Binuang Palm Oil Mill Country: Malaysia Member ID: RSPO-PC 00116 Member Category: Oil Mil Products: CPO & Palm Kernel Program: Identity Preserved Start date: 20-09-2023 End date: 12-07-2024

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	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: • 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	SOU Binuang have a written procedures to ensure the implementation of all elements of the applicable supply chain model specified namely ''Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia'' document ID: SDP/GSD/202401/SCCS, approved on January 2024 and effective January 2024. The procedure described the following had addressed all the requirements stated in Indicator 3.8.5. No further update required. The procedure was kept in file RSPO Supply Chain Manual (SCM/RSPO/SD) Appropriate changes were also made in the change to included the new clause Production of ISCC certified waste/residues materials at the mill. Appropriate training for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) has been conducted ''Penerangan Berkaitan RSPO MSPO SCCS dated 24/4/24. The training was briefed by the Asst Manager KKS Binuang. Sighted also Training to the SCCS contractor has been done on 29/4/24 inclusive with staff PIC. The Assistant Engineer/ Manager have overall responsible and authority over the implementation of RSPO supply chain requirement in RSPO Binuang POM. Appointment letter dated 8/1/2024. Interview with sustainability committee member, mill manager, assistant mill manager & weighbridge operator was confirmed they are understood the supply chain requirements. BPOM 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 BPOM manages the FFB from certified source. No issue regarding receiving Non - certified FFB as this mill is an IP Mill. Binuang POM has planned to upgrade their mill using 2 Models Which is IP and MB. For the MB Model, no non-certified FFB will enter the mill, as the scope is for trading purposes. The Scope extension of RSPO IP Mills to include RSPO MB Supply Chain is mainly to enable the sales of product through the RSPO MB option.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the organisation; • 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.	YES	Internal audit procedure, document ID: SD/SDP/GSD/SCCS/0522/01 As describe under para 18.0 SOP for 'Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia'' document ID: SDP/GSD/202401/SCCS, approved on January 2024 and effective January 2024., BPOM refer to this procedure which is follow the RSPO Supply Chain Certification Standard Revision 2020 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain requirements. RSPO internal audit was conducted on 20/2/2024 by the appointed Lead auditor. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard- RSPO MYNI 2019 and the RSPO Market Communications and Claims Documents. There is 1 major NCR raised by auditor. Major NCR has been replied on 17/3/24. The auditor has found all of the corrective action has successfully addressed by the POM. Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. Documented procedure has defined management review will be conducted once a year. Management review meeting has been conducted on dated 26/2/24 (combine RSPO, RSPO SCCS and MSPO). The discussion is as per stated below:- • Internal audit – 1 major on related to selling of CSPK under supply chain model. • Customer feedback – data analysis show result from customer survey (i.e. RSPO-CSPO related to meeting the contract volume, timely delivery, dispatch documentation) result achieved. • Previous meeting – was highlighted (past MR 8/3/2023) • Changes – There is no significant changes accept transfer of Assistant Manager. • Recommendation for improvement – improve the established system

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.7	The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. The site shall inform the CB immediately if there is a projected overproduction of certified tonnage. The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents. <u>*AUDITORS' GUIDE:*</u> • *Obtain list of all suppliers and list of purchase orders/invoices/ documentation issued between the mill and the suppliers.* • *Check for agreement/contracts signed with suppliers (if necessary).* • *Sampling of purchase orders/invoices shall be done on a random basis and the minimum number of samples selected shall be based on the square root formula for each supplier.* • *Ensure the purchase orders/invoices have the correct supplier's information.*	YES	BPOM had continued to receive certified FFB from own Estate which is Binuang Estate, Jeleta Bumi, Tingkayu Estate and Sungang Estate and crop diversion from its own sister estates i.e Mostyn and Segaliud Estate. Sighted sample FFB consignment note for Binuang Estate, Jeleta Bumi, Tingkayu Estate and Sungang Estate for the month of May 23 – Apr 24. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and its supplying estate. Verified through Binuang POM weighing system called '*SimeWeigh' and random sample of weighbridge ticket from* Binuang Estate, Tingkayu Estate, Sungang Estate and Jeleta Bumi Estate*. Among the information available.* **There were no non-certified FFB received based on the records.**

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): 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	YES	The procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by SD Guthrie and Global Trading Department (HQ) on behalf of Binuang POM. From May 23 – Apr 24, Binuang POM had delivered 28,826.68 MT of CPO IP to 3 buyers. From same date 5,387.92 MT of PK IP to 2 buyers. Sample of deliveries document were sighted during the audit, and it was found all related information were adequate. Binuang POM's RSPO certificate number and product name together with model used were stated in the delivery documents. These documents have clearly stated the product name and model of the supply chain system (CSPO IP & CSPK IP). The documents and records was found to be in good order.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	Outsourcing Activities (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. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	YES	There are 1 outsource company CPO and PK transporter agreement signed on 23/2/2022 and valid until 31/12/24. 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. Record of training dated 29/4/24 for transporter contractor was sighted by the auditor. a) There is contract document between Binuang POM and the transporters. But there is another attachment (Annexure 5) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary on date 23/2/2022. b) The RSPO Supply Chain procedure has described on Para 13.0 Outsource Contractor and briefed to the contractor on date 29/4/24.

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 stakeholders updated in January 2024 has detailed in all contractors used for the processing or physical handling of RSPO certified oil palm products. Among the contractors verified which is the CPO & PK transporter.
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 2 years as per Standard operating procedure for ''Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia'' document ID: SDP/GSD/202401/SCCS, approved on January 2024 and effective January 2024.
	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	Sighted record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by	YES	Not applicable since this mill is IP mill.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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	Binuang POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) on an average of 22-23 % as well as Kernel Extraction Rate (KER) on the average of 4-5%. OER & KER has been updated by daily basis and monthly summary has been used as guidance.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	
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	Global Trading office informed BPOM by e-mail on the dispatch of RSPO certified CPO/ PK to relevant buyer. The dispatch of the RSPO certified CPO/ PK to buyer by Binuang POM were made based on a specific contract. The receiving pit, pipelines and tanks in Binuang POM were thoroughly cleaned, swept and flushed before RSPO certified CPO was pumped in to avoid contamination. Dedicated tanks were used to store RSPO certified CPO produced. For traceability of a specific batch of RSPO certified CPO back to the supplying POM, Binuang POM kept the relevant documents such as the weighbridge ticket, CPO dispatch note, Dispatch oil quality ticket, Authorization from transporter, Borang MPOB L3, CPO dispatch authorization issued by their 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	YES	The registration of transaction being carried out by Group Plantation Marketing subordinate using the RSPO Member ID of RSPO_PC _00116 Mill receive copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in).

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		Following samples of shipping announcement had been verified during the audit;
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims. *AUDITORS' GUIDE:* *SC auditors, kindly check the application of RSPO Trademark and RSPO Logo, to be in accordance with that specified as General Corporate Communications and Product-Specific Communications of RSPO Rules on Market Communications and Claims, 2022 (wherever applicable).*	YES	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. BPOM has not use RSPO corporate logo as well as trademark logo.

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	Policy to respect human rights is available and documented in the SD Guthrie Human Rights Charter and can be assess at website https://www.sdguthrie.com/sustainability/human-rights/. Training on the Human Rights Charter was given at Binuang Palm Oil Mill on 30 January 2024, 03/02/2024 at Binuang Estate, 26/01/2024 at Tingkayu Estate, 6 February 2024 at Jeleta Bumi Estate, and on 22 January 2024 at Sungang Estate. The Policy was communicated to stakeholders who included FFB suppliers during stakeholder meeting on 4 May 2024 & 23 April 2024 at Sungang Estate, 29 April 2024 at Binuang POM, 23 April 2024 at Jeleta Bumi Estate, 29/01/2024 at Tingkayu Estate, 06/02/2024 at Jeleta Bumi Estate, and 29 April 2024 at Binuang Estate. The Group has established a specific policy on Human Right Defenders, Whistleblowers and Complainants and the policy had been finalised by GSQM on 25 March 2020. The Group Policies & Authorities (GPA) No. B5 WHISTLEBLOWING POLICY dated 29 August 2019 was available. At section 4.3 (g) self explanatory that ‘’For the purposes of this policy, the following improprieties are referred to as ‘Wrongdoing’ whether committed within the Group or in connection with the Group’s business: Breaches of any Group policies and/or COBC which also refer to the Policy on the Protection of Human Rights Defenders (HRDs). SD Guthrie in addition, had established Piagam Hak Asasi Manusia Version 2020 which included the following i.e: *1.‘’Melibatkan dan memperkasakan komuniti untuk pembangunan secara inklusif’’.* *2.‘’Menghormati dan memartabatkan hak buruh’’.* *3.‘’Menghormati dan memartabatkan hak asasi kanak-kanak’’.* *4.‘’Perlindungan pembela hak asasi manusia, pemberi mallumat, pengadu dan jurucakap komuniti’’*.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	There is no evidence that SOU 28 Binuang had instigated any violence or use any form of harassment in its operations. This was confirmed from interviews conducted with its employees from all levels (staff, workers, security personnel) and stakeholders of SOU 28 Binuang by the Auditor.
4.2 There is a mutually agreed and documented system for dealing with	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner,	YES	The system used by the SOU 28 Binuang in resolving disputes and grievances exists in the procedure called ‘External Communication and Stakeholder Engagement Procedures, April 2024’. The Mill and Estates within SOU 28 each have its own Internal Complaint Book and External Communication Book. The Internal Complaint Book was used for employees to lodge complaint pertaining to their houses, and there is evidence that the complaints were resolved in a timely and

Clause	Indicators	Comply Yes/No	Findings
complaints and grievances, which is implemented and accepted by all affected parties.	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.		appropriate manner. The 'OilPalmPal' (OPP), an online application is also used by employees pertaining to complaints of their housing units. Housing complaints recorded in the 'OPP' application was resolved in a timely manner as verified during the Audit. The external communication book was also reviewed by the auditor and found no complaints against the CU. Anonymity of complainants and whistleblowers is ensured under the SD Guthrie's Code of Business Conduct which provides an avenue to direct the grievances to a Hotline number, toll-free numbers, email, fax, or letters to the Whistleblowing Unit at HQ. SD Guthrie have several initiatives to the complaints and grievances and ensuring anonymity of complainants such as *SuaraKami* and *Workers Helpline*. SuaraKami was established by SD Guthrie itself in 2018 in which employees can lodge complaints through hotline number 1-800-818-771. The details of SuaraKami can be found through the website. Whereby Workers Helpline, employees can also lodge complaints and grievances through hotline number 1-800-819-741 and via 'Whatsapp' mobile application with no +60162991411. Via the Workers Helpline, employees can choose to use various languages i.e Malay, Nepal, Burmese, Bengali, Sinhalese, Indonesia and Tamil. The implementation of Social Dialogue Online Tracker System (SDOTS) and ''OilPalmPal'' Digital Housing Complaint System (OPP DHCS) were verified through the email dated 4/2/2022 and 26/11/2021 respectively from the CEO Upstream Malaysia. Throughout the implementation, there will be a QR code paste at each workers quarters and workers just need to scan the QR code to make any complaints regarding their maintenance or repairing their houses or any other complaint. Verified some of the records from the complaints have been made by workers and most of the complaints regarding to the house repair.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. *AUDITORS' GUIDE:* *1)Appropriate language is made available – Bahasa Malaysia, English and language understood by all workers or their representative.* *2)Workers – local/ foreign/ contractors/ Orang Asli, ALL.* *3)Get confirmation from workers (as stated*	YES	The documented system in dealing with complaints and grievances are briefed during muster briefing. At the Binuang Palm Oil Mill, this briefing was given on 30 January 2024, 26/01/2024 at Tingkayu Estate, 22/01/2024 at Sungang Estate, 06/02/2024 at Jeleta Bumi Estate and 29/04/2024 at Binuang Estate. To ensure that illiterate parties also understand the procedures, verbal briefings are given are translated into the language the affected parties understand. This was confirmed by foreign workers interviewed at the estates and mill.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>above) and other affected stakeholders sampled during the audit that they understand the procedures content – complaint/grievance.</td><td></td><td></td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>There is evidence that parties to a grievance are kept informed of the progress of the complaints. Actions taken following complaints on house defects were informed to the complainants. Sampled were complaints as follows:

All completed repairs were acknowledged by the complainants by written signature or thumb print.</td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>Paragraph 7 of Appendix 5 Sustainable Plantation Management System, Flowchart and Procedure On Handling Social Issues Version 1, Year 2008, Issue No 1, Date 1 Nov 2008 states upon failure of negotiation process involving estate management, representatives from the disputed parties, zone heads, third parties and stakeholders, legal proceedings may follow.

Paragraph 8 of Appendix 3 of the same document on procedures Handling Land Disputes states that “further negotiation processes may involve independent third parties such as representatives from the Land Office or from other NGOs.”

Therefore, the conflict resolution mechanism includes options to access independent legal and technical advice.</td></tr>
<tr><td>4.3
The unit of certification contributes to local sustainable development as agreed by local communities.</td><td>4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.

<u>AUDITORS’ GUIDE</u>:
1)Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS’ GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.
2)To check records on communication & consultation between the CU and the local communities.
3)The contributions should have long term economic, social and/or environmental benefits, and/or SDGs related.</td><td>YES</td><td>Evidence of CSR contribution by the Estates and POM in SOU 28 Binuang in 2023/2024 sampled included the following:.
<table>
<tr><th>Estate/POM</th><th>CSR contribution</th></tr>
<tr><td>Tingkayu</td><td>Transport for Humana Sports</td></tr>
<tr><td></td><td>Donatio rice (every 2 months) for workerS</td></tr>
<tr><td></td><td>Festive token for Hari Raya/Deepavali/Chinese New Year/Christmas celebrations</td></tr>
<tr><td>Sungang</td><td>Transport for workers children (daily) SK Tun Fuad</td></tr>
<tr><td></td><td>Transport for HUMANA school to Futsal tournament</td></tr>
<tr><td>Jeleta Bumi</td><td>Transport for workers to Kunak for shopping (monthly)</td></tr>
<tr><td>Binuang</td><td>Donation of rice (every 2</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td>months) for each Estate worker</td></tr>
<tr><td></td><td>Festive token for Hari Raya/Deepavali/Chinese New Year/Christmas celebrations</td></tr>
<tr><td></td><td>Quotation for repair tiles floor</td></tr>
<tr><td>POM</td><td>Transport for workers children to schooli (daily)</td></tr>
<tr><td></td><td>Blood donation</td></tr>
<tr><td></td><td>Health briefing by Hospital Kunak</td></tr>
</table>
</td></tr>
<tr><td rowspan="2">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.</td><td>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.
<u>AUDITORS' GUIDE:</u>
Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.</td><td>YES</td><td>The legal ownership and the maps to indicate the boundary stone were sighted at Binuang, Jeleta Bumi, Tingkayu and Sungang Estate. The Land Titles for all Estates had been verified, for all Estate (Binuang, Jeleta Bumi, Tingkayu and Sungang Estate), all the land title are originally from Sabah Land Development (after this refer as SLB), then Several Private Company bought the Land from SLB in 1977. For Jeleta Bumi Estate, in 15/12/1984, Syarikat Jeleta Bumi had bought the land from this private company and Syarikat Jeleta Bumi is one of company under Guthrie. In 2007 Guthrie had merged with Sime Darby (currently known as SD Guthrie). For Sungang Estate and Binuang Estate are actually from Bena Plantation which had bought the land from SLD on 3/10/79 for cocoa planting, The company had changed their names to Tongkah Plantations (M) Sdn Bhd/Harrisons Malaysia on 16/1/90 and also changed the planting material to Oil Palm. At the time, Harrisons Malaysia is a company under Golden Hope (Sabah). In 2007 Golden Hope merged with Sime Darby. For Tingkayu Estate, it is actually one of the divisions from Mostyn Estate under SOU Giram. The Land Titles for Mostyn estate are originated from 11 Smallholders who sold to Harrisons Malaysian Plantations Sdn Bhd in year 1984-1992. The records of Land Transfer from smallholders to Harrissons Malaysian Plantations Sdn Bhd who then sold the land to Golden Hope plantations in 1991and after which merge with Sime Darby in year of 2007 were available and verified. The Land Titles for SOU 28 Binuang has been verified for the hectarage, status, type of plantation and lease period:</td></tr>
<tr><td>4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</td><td>YES</td><td>As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU 28 Binuang since 1977. The audit team had confirmed that there was no land issues related to previous owners.

The audit team has also interviewed relevant stakeholders such as the Kg Airport Batu 10 (near</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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.	YES	Sungang) and surrounding Smallholders.. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang.
	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.	YES	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	
	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 now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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 neighboring estate as evidenced by the feedback from the interview with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders,, hence, the evidence required under this clause was not available.

Clause	Indicators	Comply Yes/No	Findings
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	This requirement in this indicator does not apply to SOU Binuang.
	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	This requirement in this indicator does not apply to SOU Binuang.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	This requirement in this indicator does not apply to SOU Binuang.
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for SOU Binuang and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. The audit team had confirmed that there was no land issues related to previous owners. Also interview with representatives from local community (Kg Airport Batu 10 (near Sungang)) and surrounding Smallholders), found no evidence of any land dispute at SOU Binuang.
	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-	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders), hence, the evidence required under this clause was not available. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang,

Clause	Indicators	Comply Yes/No	Findings
	way process of consultation and negotiation.		
	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.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 and surrounding smallholders, hence, the evidence required under this clause was not available. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang,
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 and surrounding smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near

Clause	Indicators	Comply Yes/No	Findings
	of the proposed operations on their lands.		Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.
	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 reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.
	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 was 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 express their views through their own	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 issued on 1/11/2008 (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 SD Guthrie 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 'External Communication and Stakeholder Engagement Procedures, April 2024', Procedures for Handling Boundaries Disputes, and Responsible Agriculture Charter – Rev. 2020, 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 the mill and visited estates.

Clause	Indicators	Comply Yes/No	Findings
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 is no scheme small holding at SOU Binuang. The Fresh Fruit Bunches are supplied from SD Guthrie 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 was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.
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 issued on 1/11/2008 (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 SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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 neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause

Clause	Indicators	Comply Yes/No	Findings
			was not available.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie 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. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.
	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.	YES	Land conflict is not present in the area of the unit of certification. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.
	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 reqs. (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.

Clause	Indicators	Comply Yes/No	Findings
	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 neighboring communities where applicable).	YES	There was no conflict or dispute over the land. It has been further confirmed through interviewed relevant stakeholders such villagers, local community and neighboring estates. As evidenced by the feedback from the interviews with representatives from Kg Airport Batu 10 (near Sungang) and surrounding Smallholders, it can be concluded that there was no evidence of any land dispute at SOU Binuang, hence the evidence required under this clause was not available.

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 SOU 28 Binuang owned estates, which is Binuang, Jeleta Bumi, Tingkayu and Sungang. Thus, This Indicator is not applicable as Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.
	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	This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.

Clause	Indicators	Comply Yes/No	Findings
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Interviews were conducted with the FFB suppliers (Outsiders) which showed that: a) Consultations with Outsider suppliers confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. b) They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing. Contract with FFB suppliers were drafted in the English language, which is understood by the suppliers, as verified during interviews. Training to contractor/contractors workers given on 4/5/2024 (at Tingkayu), Sungang 9/1/2024, Jeleta Bumi 4/5/2024 & 13/5/2023, Binuang POM on 29/4/2024,
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	All contractors confirmed that payments were received within a reasonable timeframe which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions and amount paid are given.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing equipment in SOU Binuang has been calibrated on a yearly basis and still valid for Binuang POM (07/03/2025), Jeleta Bumi Estate (02/11/2024), Sungang Estate (02/04/2025), and Binuang Estate (11/12/2024). However, there was no weighing equipment at Tingkayu Estate.
	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	SOU Binuang 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. Sighted that latest stakeholder meeting on 4/5/2023 titled 'Minit Mesyuarat Bersama Pekebun Kecil (Smallholder) Bagi Tahun 2024' to promote on RSPO certification. However, currently the Growers and villagers were not in favor in the implementation due to high cost. Their only focus for MSPO first.
	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	There is a document namely "Flowchart and Procedures on Handling Land Disputes", Flowchart and Procedure on Handling Social Issues a) Additionally, there is also the "Whistle Blowing Channel" and Human Rights charter which was revised on 2020). b) The Dispute and Resolution Procedure commences with the receipt of complaint from any party, its investigation, proposed solutions and acceptance of the solutions or otherwise. If the proposed solution was rejected, the dispute will be brought for third party arbitration.

Clause	Indicators	Comply Yes/No	Findings
			c) Grievance or dissatisfaction and request for services on the part of the smallholder can be conveyed through the "Borang Aduan (Complaints Form)"- and the "Borang Permohonan (Request Form)" SD Guthrie Whistleblowing Policy ensures anonymity. The Policy contains the Whistle Blower Complaint Response where the complainant has the option of remaining anonymous by not revealing his/her identity.
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. *AUDITORS' GUIDE:* *1)First, need to confirm whether smallholders are applicable to the CU – MB certified & receiving crops from them, or there is smallholders program in the CU area.* *2)If applicable, then confirm any consultation involving the interested smallholders to know their needs for support to improve their livelihood and interest in RSPO certification. To report on dates of meetings & participation from the smallholders, and to specify their needs.*	YES	SD Guthrie SOU Binuang 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. Sighted the latest Stakeholder meetings with smallholders (Mesyuarat Kerjasama Dua Hala) meeting on 4/5/2024 at Sunggang Estate, and on 22/8/2023 at Jeleta Bumi Estate to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Also sighted were minutes of external stakeholders including attendance of smallholders where briefing on RSPO were given to interested Smalholders. The Stakeholder meetings were dated 29/4/2024 at POM, 23/4/2024 at Sunggang Estate, 29 April 2024 at Binuang Estate and 22/8/2023 at Jeleta Bumi Estate.
	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). *AUDITORS' GUIDE:* *To report more details on the identified smallholders need and support program available at the CU or develop by the company.*	YES	SD Guthrie SOU Binuang 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. Sighted the latest Stakeholder meetings with smallholders only (Mesyuarat Kerjasama Dua Hala) meeting on 4/5/2024 at Sunggang Estate, and on 22/8/2023 at Jeleta Bumi Estate to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Also sighted were minutes of external stakeholders which included the attendance of smallholders where briefing on RSPO were also given to interested Smalholders. The Stakeholder meetings were dated 29/4/2024 at POM, 23/4/2024 at Sunggang Estate, 29 April 2024 at Binuang Estate and 22/8/2023 at Jeleta Bumi Estate.
	5.2.3 Where applicable, the unit of certification provides support to	YES	SD Guthrie SOU Binuang supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the

Clause	Indicators	Comply Yes/No	Findings
	smallholders to promote legality of FFB production. *AUDITORS' GUIDE:* *Provide information SPECIFICALLY on the promotion to legalize FFB production (if applicable).*		smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Stakeholder meetings with smallholders only (Mesyuarat Kerjasama Dua Hala) meeting on 4/5/2024 at Sunggang Estate, and on 22/8/2023 at Jeleta Bumi Estate to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification.. Also sighted were minutes of external stakeholders which included the attendance of smallholders where briefing on RSPO were also given to interested Smalholders. The Stakeholder meetings were dated 29/4/2024 at POM, 23/4/2024 at Sunggang Estate, 29 April 2024 at Binuang Estate and 22/8/2023 at Jeleta Bumi Estate. However, the Growers and villagers were not in favor in the implementation due to high cost. Their only focus for MSPO first.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. *AUDITORS' GUIDE:* *Provide information SPECIFICALLY on the training for pesticide handling.*	YES	Evidence exists that the SOU 28 Binuang had provided training to neighbouring Smallholders on pesticide handling. Sighted was training records on Pesticide handling (including safety and PPE) given to smallholders on 17/5/2023 at Sunggang Estate and on 13/5/2023 at Jeleta Bumi Estate.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. *AUDITORS' GUIDE:* *To clarify how CU monitors the stakeholders progress – on the smallholder support program.*	YES	SD Guthrie SOU Binuang has created a system to trace their stakeholders around their estates. Growers and smallholders in Sabah are willing to join the WAGS to get certification. SD Guthrie SOU Binuang do have a report and publicly available in their website.

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,	YES	SD Guthrie has implemented Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/09/2019. The policy shall be guided by the commitments spelt out in the Company's in Human Rights Charter (HRC) where 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,

Clause	Indicators	Comply Yes/No	Findings
	gender, sexual orientation, gender identity, union membership, political affiliation or age.		gender, sexual orientation, gender identity, union membership, political affiliation or age. 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. The HRC Policy and ILO Indicator was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 30/01/2024, Tingkayu Estate on 26/01/2024, Sungang Estate on 22/01/2024, Jeleta Bumi Estate on 06/02/2024, and Binuang Estate on 3/02/2024. The interview session was conducted with local and foreign workers, and it was found that the workers were aware of the policy communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers.
	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. *<u>AUDITORS' GUIDE</u>:* *1) Foreign and migrant workers should not pay anything that a local worker is not required to pay, unless mandated by law.* *2)Evidence is available that all statutory payments have been made by the employer.* *3) CU will comply and pay for all statutory payments listed, recruitment fees and processing documentation by registered/ accredited recruitment agent at the respective source country, and transportation (flight ticket) from sending country to entry point and return upon completion of the contract.* *4) To sample new and existing employees for interview during audit. Try different batches, different races & countries. To find out specific information on any payment paid by workers including the recruitment fee, and any potential of debt bondage applied to workers.* *5) Check the details of contract agreement between employer & agency and the 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. SD Guthrie have committed to the policy of no recruitment fees. Fees for levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fee, PLKS (Pas Lawatan Kerja Sementara) fee, and travel from point of departure to designated SOU are all included. Based on interview with sampled new Pekerja Migrant Indonesia (PMI) which recruited on April 2024, there is no charging of recruitment fees for migrant workers.

Clause	Indicators	Comply Yes/No	Findings
	agency. To sample contract agreement for new and existing employees. They may have changes and updates, and caused different issues. *6) CU needs to have clear company policy on this, and it may be provided in the company recruitment procedure.*		
	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	SD Guthrie has established the Career Progression for Workers Level (both local and foreign workers), Doc. No.: SDP/HRUM/2020/SOP01 where the promotion of workers is based on the work performance, suitability and the leadership quality of the worker. For requirement, SD Guthrie has established the Hiring of Local Workers procedure and Workforce Management Unit Liaison & Recruitment procedure to explain the recruitment processes for both local workers. Sampled of 1 promotion in Sungang Estate in January 2023 was reviewed. The promotion is from general worker to promote Store Clerk, Grade III effective from 1 January 2023. The promotion was based on work performance evaluation. Sampled of 2 promotions in Jeleta Bumi Estate on in January 2024 were reviewed. Both grades were upgraded to Staff-Grade II and Staff-Special Grade effective from 30 January 2024. The promotion was based on work performance evaluation. There is no any discrimination based on religion, gender, nationality etc., during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessities etc. This was confirmed during stakeholder's consultation, worker's interview, complaint book and trade union meeting. Sighted, the job description of each worker mentions the same regardless of skin colour, religion, race or caste.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	YES	Based on interviews with female workers, Estate Medical Assistant, there was no evidence that pregnancy tests are being conducted as a discriminatory measure. Should a worker whose job encounters chemicals, e.g., sprayers, or lab assistants become pregnant, they would immediately be reassigned to an alternative job employment that doesn't involve contact with chemicals.
	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	The Group Sustainability Policy covers the commitment facilitating the opportunity for advancement of women at all levels in our organization and ensuring their protection. The policy was communicated through the Gender Committee meeting conducted quarterly. SD Guthrie has introduced the new Terms of Reference (TOR) for Gender Representatives and Gender Committee, dated March 2021 which supersedes the

Clause	Indicators	Comply Yes/No	Findings
	AUDITORS' GUIDE: *1)The appointed person shall also understand and be willing to conduct his/her duty as the workers representative. This need to be confirmed via interviews. Can also review the appointment letter/JD of that personnel.* *2)To confirm that the activities beneficial to the gender committee members are in place.*		previous Gender Committees Gender Committee Handbook, First Edition 2014. In this new TOR, more definitive roles, and responsibilities as well as governance structure and programs were added in. The Gender Committee was established by the mill and estates management and verified at each operating unit. Meetings or activities to be conducted on a 2-months basis according to the new TOR. The wakil Majikan)and the Wakil Pekerja from Binuang Estate (appointed 03/01/2024),from Sungang Estate (appointed 03/01/2024), from Jeleta Bumi Estate (appointed 18/01/2024), and from Binuang POM (appointed on 15/02/2024) were appointed as responsible person(s) for women issues and chairman for Gender Committee. Based on minutes sighted they have raised awareness, identified and addressed issues of concern, as well as opportunities and improvements for women. There was no sexual harassment case reported so far at all OU. Records of Gender Committee conducted: Binuang POM conducted on 14/02/2024. Tingkayu Estate conducted on 13/02/2024. Sungang Estate conducted on 25/04/2024. Jeleta Bumi Estate conducted on 17/04/2024. Binuang Estate conducted on 9/02/2024
	6.1.6 There is evidence of equal pay for the same work scope.	YES	The equal opportunities policy is contained within the 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/male and migrant male (Indonesian and Philippine), they agreed that they have received equal pay for the work given. For example, the all the sprayer gang has been paid by daily rated and will receive the same whereas all harvesters will receive the same rate for all harvesters in the estates. For mill and estates general workers they receive daily payment as per Minimum Wages Order 2022. Based on interview and documentation records, there is evidence that equal pay for the same scope of the job.
6.2 Pay and conditions for staff and workers and for contract	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	YES	Binuang CU has complied with legal requirements and Collective Agreement under Sabah Plantation Industry Employees Union (SPIEU) from 01/01/2020 to 31/12/2022 (currently in progress of revising collective agreement) on regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for

Clause	Indicators	Comply Yes/No	Findings
workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	languages (English or Bahasa Malaysia) and explained to them in language they understand. *AUDITORS' GUIDE:* *1)Appropriate language is made available – Bahasa Malaysia, English and language understood by all workers or their representative.* *2)Workers – local/ foreign/ contractors/ Orang Asli, male & female.* *3)Get confirmation from workers that the above documentation is made available to them, and they understand the content.*		dismissal, period of notice and other legal labour requirements. For the Binuang CU documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. 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. Each pay slip documents the name of employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO, EIS), net salary, annual leave and medical leave taken, etc. Samples of payslips (December 2023, March 2024 and April 2024) for samples worker were sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022 and Sabah Labour Ordinance.
	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. *AUDITORS' GUIDE:* *1) To request for the CH to prepare contracts/employment records between recruitment agencies and the employer (HQ). The document is needed during the audit.* *2) To review contracts/employment offer letters signed by migrant workers in their respective country at the time of hiring.* *3)* ***Contract agreement must be available in the workers national language.*** *4) If (3) is not available, seek documented evidence that the contract agreement has been explained by the management official via interview with workers, training records etc.* *5) Consider several job positions in overtime sampling e.g. harvesters, creche nanny, nursery,*	YES	Contracts and conditions of employment are contained in employment contracts signed between the Binuang CU on one hand, and their workers on the other. The employment contracts sampled were prepared in either Bahasa Malaysia/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 regular working hours, deductions, overtime, EPF/SOCSO contribution, sick leave, holiday entitlement, maternity leave, notice of termination of contract & time of payment of wages, etc. in compliance with Employment Act, 1955 and Collective Agreement under Sabah Plantation Industry Employees Union (SPIEU) from 01/01/2020 to 31/12/2022. Payroll documents, namely the payslip, also give accurate information on compensation for all work done. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay. Also confirmed via sampled payslips that wages were paid in compliance with national legal requirements. Salary deductions and overtime were in accordance with the relevant laws (SOCSO, EPF, EIS) and Labour Office permits. None of the sampled workers had any family members performing work. ▪ Employment contracts template, "Employment Contract Extension for Foreign Worker (Peninsular – Indonesia/Philippine) ▪ Check-roll records, Estate/mill daily attendance report ▪ Employee Master List, SEMUA report.

Clause	Indicators	Comply Yes/No	Findings
	bunch grader. *6) Maternity leave shall be applicable to every worker, be it local or foreign female employees.* *7)To include queries on application of annual leave and Annual Leave Pay (ALP), to ensure workers understanding.*		
	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. *AUDITORS' GUIDE:* *1) All claims need to be checked and confirmed i.e., information collected from the interview session (positive & negative) vs documentation maintained by the company.*	YES	The Binuang CU has complied with legal requirements and Collective Agreement under Sabah Plantation Industry Employees Union (SPIEU) from 01/01/2020 to 31/12/2022 on regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per SPIEU Agreement were, working hours at 48 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed. Permits from the Department of Labour, were sighted as follows: • Permit Wanita Bekerja Malam under Seksyen 75, Sabah Labour Ordinance, valid until 27/02/2025 • Permit Sekatan Kerja Lebih Masa under Seksyen 104 (7), Sabah Labour Ordinance, max OT 120 hours, valid until 29/09/2024. • As at to-date, no deduction salary item of electricity, contribution mosque, etc. have been implemented among all the local and migrant workers. Estate Health Assistants/Medical Assistant interviewed during the audit also confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 3 months paid maternity leave. There is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit.
	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	NO	The Binuang CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to all workers stipulated with Workers Housing Management Procedure dated 30/06/2022. Workers quarters inspection was conducted weekly by the PIOA (inspection by Medical Assistant) and using the Housing Complex/ Nest/ Community Hall Weekly Inspection Checklists. This inspection will be followed up by EWC (Estate Welfare Committee) using Housing Unit Inspection via three months once. Any issues found during the inspection was remarked in the checklist and action will be taken accordingly. Sighted latest weekly

Clause	Indicators	Comply Yes/No	Findings
	of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure. *AUDITORS' GUIDE:* *1) Medical care and facilities shall be available for the employees, be it local or foreigners i.e. medical assistance, pregnancy checkup, child delivery through registered medical practitioner and vaccination.* *2) HUMANA or Child Learning Centre is available for workers' children who are ineligible to attend government school.* *3) Recreational facilities such as children playground, football/futsal field, badminton court, praying facilities etc shows the employer considerations to good living condition for the workers and their families.*		inspection and VMO visit was carried out: *Binuang POM* Housing Inspection – 15/03/2024 by EWC and 03/05/2024 by PIOA VMO visited latest on 07/05/2024 by OHD *Tingkayu Estate* Housing Inspection – 9/03/2024 by EWC and 3/5/24 by PIOA VMO visited latest on 7/05/2024 by OHD *Sungang Estate* Housing Inspection – 26/03/2024 VMO visited latest on 07/05/2024 by OHD *Jeleta Bumi Estate* Housing Inspection – 04/03/2024 by EWC and 05/04/2024 by PIOA VMO visited latest on 07/05/2024 by OHD *Binuang Estate* Housing Inspection – 17/02/2024 by EWC and latest on 4/05/2024 by PIOA VMO visited latest on 15/4/24 by OHD Quotation for cleaning services for septic tanks and manholes dated 22/02/2024 for staff house and Sekolah HUMANA. During the workers quarters inspection at Binuang CU, the cleanliness and up-keeping of the housing compound and workers' house are found satisfactory. The houses were all in good conditions, and each house has between 2 – 3 bedrooms. Among the facilities provided are creche (NEST), CLC school, clinic where medical treatment and facilities are provided for free, sundry shops selling daily necessities such as rice, flour, sugar, cooking oil, etc. The workers' housing areas also have a mosque, a community hall, a football field, and badminton/volleyball court. Workers interviewed confirmed that the houses and amenities provided are adequate, comfortable and requests for repairs were attended to in a timely manner. All houses have constant water supply and electricity which are provided free of charge. Even if the water and electricity supply is not continuous daily, this is not seen as an inconvenience because each house has its own water storage tank. The water catchment for Binuang Mill CU was treated for drinking water and supplied to all workers' quarters. The continued availability of water sources and to avoid negative impacts on other users in the catchment or watercourse have been concluded and

Clause	Indicators	Comply Yes/No	Findings
			monitored by water sampling by the management. The frequency sampling was carried out at 1 month interval. Water quality have been monitored by SD Guthrie Research Sdn. Bhd. Based on the result, water quality monitoring is generally within Class IIB of NWQSM at all monitoring points. The clinic is managed a Medical Assistant aided by two (2) personnel. A Visiting Medical Officer visits the clinic twice a month to review cases, provide guidance to the medical assistant and to check the conditions at the workers' housing area. Children of workers' (both local and foreign workers) are given free transportation to the nearest schools. Children of Indonesian workers attend the CLC (Community Learning Centre) school where Indonesian school curriculum was taught. Pre-school children of workers were provided Creche (NEST) and Tabika facilities. Seen the Budget for housing repairs, sanitation, garden upkeep and CAPEX & OPEX from all operating units. OPP System checked and verified confirmed the implementation was in satisfactory manner: . However, the CU did not provide adequate housing and sanitation facilities at workers housing according to ILO Guidance on Workers' Housing Recommendation No. 115. During site inspection at Block G housing in Binuang Estate, several issues related to sanitation infrastructure, hygiene, and comfort were observed: • Inadequate drainage and sanitary system: The main drains were not well-maintained and were obstructed by refuse and undergrowth, hindering the free flow of water. Similarly, during inspection of Block in Tingkayu Estate, the following issues were sighted: • Inadequate drainage and sanitary system: Main Drains were neglected and blocked by refuse and undergrowth, causing water stagnation and foul smells. The main drain was choked with weeds and grass. • Presence of waste: Old tires, empty chemical and lubricant containers, and timber from dismantled wooden houses were found near the housing compound. • Inadequate drainage system: Similar to previous instances, there were no traps at the end of the main drain to capture waste residue from the housing area Lastly, during the inspection at the Block in Jeleta Bumi Estate, the following issues were identified: • Inadequate drainage and sanitary system: The Main Drains were poorly maintained and obstructed by refuse, leading to water stagnation. Plastic and glass bottles, food waste, and other debris further contributed to the problem

Clause	Indicators	Comply Yes/No	Findings
			• Inadequate drainage system: Similar to previous instances, there were no traps at the end of the main drain to capture waste residue from the housing area. **Thus, Major NCR MZK 01 2024 was raised.**
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	All the workers have been provided with rice once every two months as per company's policy. Interviewed with the workers confirmed that they are easily access to adequate, sufficient and affordable foods where the estates sundry shop.
	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. 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: • 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	YES	Binuang CU has followed the Collective Agreement under Sabah Plantation Industry Employees Union (SPIEU) which is payment of the wages following the Minimum Wages Order 2022. As per current situation in Malaysia, all workers in Binuang CU have been paid by following the Minimum Wages Order 2022. Prevailing wages per months calculations based on SOU basis.

Clause	Indicators	Comply Yes/No	Findings
	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 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.		
	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	Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Binuang CU.
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	The Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 includes as below: We respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to: • Providing Equal Opportunities: We promote diversity and inclusion and will not condone discrimination. • Respecting Freedom of Association: We respect the rights of employees to join and form organisations of their own choice and to bargain collectively. SD Guthrie has developed Human Rights Charter where they respect Freedom of Association by respecting the rights of employees to form and join unions and bargain collectively. In jurisdictions where this right is limited, they will provide alternative means of employee engagement and grievance redressal. The policy was explained to all workers in national language, during morning muster and demonstrably implemented in the Social Dialog. The Social Dialog implemented for the employees to speak freely, and the meeting will be conducted by forthrightly basis. Interviews with workers they are aware of their workers' representatives.
	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	YES	The Sabah Plantation Industry Employees Union (SPIEU) is the union that represents workers of Binuang CU. Union membership is open to both local and foreign workers and the workers' representative elected by the SPIEU itself, which is an independent party.

Clause	Indicators	Comply Yes/No	Findings
	and/or Bahasa Malaysia) and made available upon request.		At Binuang CU, the latest meeting minutes between SPIEU members and employer (documented in national language) was conducted on 23/04/2024 in Binuang POM, 26/01/2024 in Tingkayu Estate, 12/12/2022 in Sungang Estate, 13/06/2023 in Jeleta Bumi Estate and 25/04/2024 in Binuang Estate were documented and verified during audit. It was attended by management representatives, SPIEU representative and workers representative, etc. Interview with sampled chairman SPIEU, confirmed that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. The Social Dialog was introduced and implemented at Binuang CU to comprise POM/estate management and worker representatives who have been elected by the workers themselves as a communication channel between management and workers. The interval meeting was carried out on a forthright basis. This has also been implemented due to impact assessment. Main reason to gather the information such as feedback from the workers in term of Social, Safety, Environmental, Welfare issues, etc. All the feedback was highlighted in the minutes meeting and Social Dialogue Online Tracking System (SDOTS) for tracking system and action plan. Sighted the latest Social Dialog between Manager, SPIEU reps., workers reps. (local and Indonesian), gender reps. and were held at Binuang POM on 23/04/2024, Tingkayu Estate on 30/04/2024, Sungang Estate on 30/01/2024, Jeleta Bumi Estate on 24/04/2024 and Binuang Estate on 27/04/2024. Based on interview with sampled workers and Social Dialog Online Tracker (SDTS) verification, confirmed all the issues concern and highlighted to Social Dialog was typically resolved between 3 – 7 days depending on the type of issue raised. Issues requiring changes in policy or capital expenditure are referred to the regional management/HQ as it will take longer to resolve.
	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	Interview with workers union representatives (SPIEU Chairman/SPIEU Secretary) and workers representative from Social Dialog confirmed that they were independently elected as the SPIEU/Social Dialog by all members of among mill and estates workers via an election without interference by the management.

Clause	Indicators	Comply Yes/No	Findings
	AUDITORS' GUIDE: *1)To ensure that the appointment of workers representative for workers union/labour organizations/JCC, for all workers including migrant and contract workers are freely appointed by the workers themselves.* *2)The appointed person shall also understand and be willing to conduct his/her duty as the workers representative. This need to be confirmed via interviews.*		
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 Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 includes as below: We respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to: ▪ Providing Equal Opportunities: We promote diversity and inclusion and will not condone discrimination. ▪ Respecting Freedom of Association: We respect the rights of employees to join and form organisations of their own choice and to bargain collectively. ▪ Ensuring Favorable Working Conditions: We ensure decent living and working conditions for all our employees. We strive to provide a fair wage and access to basic needs for all our employees and workers in our operations. ▪ Enhancing Safety and Health: We provide a safe and healthy working environment for our employees and workers in our operations and support the wellbeing of our communities. ▪ Respecting Community Rights and the Rights of Indigenous People: We uphold the process of Free, Prior and Informed Consent and recognise that the local communities have the right to give or withhold their consent to proposed projects that may affect the lands they own, occupy or otherwise use. ▪ Protecting the Rights of Vulnerable People: We respect the rights of vulnerable people such as marginalised groups, persons of different abilities and refugees. ▪ Protecting the Rights of Children: We seek to promote the wellbeing of children and safeguard them from any form of maltreatment or exploitation, including child sex tourism, child trafficking, child labour and child pornography. Verification of workers master list confirmed that there is no child labour hired. For contractors, the abolishment of child labour & protecting the rights of children available in the Vendor COBC clause 5.8, Human Rights Charter-protecting the rights of children.

Clause	Indicators	Comply Yes/No	Findings
	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. *AUDITORS' GUIDE:* *1) Apart from the legal requirement applicable in the geographical location (peninsular, Sabah, Sarawak), to crosscheck with the internal policy/directive establish by the company.*	YES	There was no evidence that the estates and the mill at Binuang CU has employed anyone below the age of 18 years. Auditor also verified through the contractors in the Binuang CU and confirmed there was no contractor workers below the age of 18 years available in the estate and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	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 Binuang CU has employed anyone below the age of 18 years. Auditor also verified through the contractors in the Binuang CU and confirmed there was no contractor workers below the age of 18 years available in the estates and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	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. *AUDITORS' GUIDE:* *1) No child is allowed at workplace.* *2) Sampled relevant communication records between the employer, workers and the nursery/creche PICs.* *3) Check operating hours of the nursery/rcreche.*	YES	The management has communicated to the stakeholders regarding the Human Rights Charter and emphasized that the risk of child labour to the stakeholders on 'no child labour' policy, negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities. Sighted the latest stakeholders' minutes meeting for whole SOU 28 Binuang was conducted on 29/04/2024 at Dewan Sri Binuang, Ladang Binuang. Briefing to staff and workers during muster at the Binuang Palm Oil Mill on 30 December 2023, 26/01/2024 at Tingkayu Estate, 8/3/2023 at Sungang Estate, 4/3/2023 at Jeleta Bumi Estate and 9/1/2023 at Binuang Estate. This was confirmed from interview session with staff and workers, and also sampled of stakeholders interviewed at the estates and mill.
6.5 There is no harassment or abuse in the workplace, and	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	SD Guthrie has developed Human Rights Charter where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict.

Clause	Indicators	Comply Yes/No	Findings
reproductive rights are protected.	*AUDITORS' GUIDE:* *1) There must be a policy statement and the communication shall be evident. Interview shall be carried out to confirm understanding and awareness.*		The HRC Policy and ILO Indicator was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 30/01/2024, Tingkayu Estate on 26/01/2024, Sungang Estate on 22/01/2024, Jeleta Bumi Estate on 06/02/2024, and Binuang Estate on 3/02/2024. The interview session was conducted with local and foreign workers, and it was found that the workers were aware on the policy communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers. In addition, the policy to prevent sexual and all other forms of harassment and violence was implemented via gender committee.
	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. *AUDITORS' GUIDE:* *1) There must be a policy statement and the communication shall be evident. Interview shall be carried out to confirm understanding and awareness.*	YES	SD Guthrie has developed Human Rights Charter last revised 2020 where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights and the United Nations Guiding Principles on Business and Human Rights. They facilitate opportunities for advancement for their employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights. The HRC Policy and ILO Indicator was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 29/04/2024, Tingkayu Estate on 26/01/2024, Sungang Estate on 22/01/2024, Jeleta Bumi Estate on 06/02/2024, and Binuang Estate on 3/02/2024. The interview session was conducted with local and foreign workers, and it was found that the workers were aware on the policy communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers.
	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	Assessment for new mothers (with infants under 24 months) were conducted by each operating unit medical/hospital assistants. Management has assessed the needs of new mothers and consultation with the new mothers. The Gender Committee has supported the assessment. Based on verification of the assessment report and interviews, there was no specific needs reported as the babies are taken care in the nurseries. The actions are taken to address the needs that have been identified. Adequate space and paid breaks were provided to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk with privacy.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and	YES	SD Guthrie has maintained the Terms of Reference for Gender Representative and Gender Committee dated March 2021 where the committee will be on SOU basis instead of operating unit. The objective of the gender committee is to improve awareness, identify opportunity and improvement and issue of the workers specifically on women. The

Clause	Indicators	Comply Yes/No	Findings
	communicated to all levels of the workforce.		committee will act as the mechanism to monitor and investigate if there is any sexual harassment, domestic violence, and abusive children in the operating unit. The frequency of the meeting is once in two months. Apart from that, flowchart and Procedure on Handling Social Issues, version 1, dated 01/11/2008 was implemented as well. Initial negotiation between the management and the dispute parties should be taken within two weeks after outbreak of issue which the involvement of disputed parties, zone heads, third parties and stakeholders. Besides, the company has implemented "Suara Kami Helpline" as a platform for the workers to raise any issue. Verified the SOP for "Suara Kami Helpline" dated 15/04/2020 that explains the procedure of the helpline. The workers have been communicated about the platform through morning muster and display on notice boards. In addition, the company has implemented Whistleblowing Channels where the Whistle Blowing e-Form, email address and toll-free number/ hotline can be assessed at website https://www.sdguthrie.com/contact-us/. Furthermore, the company developed Policy on Protection of Human Rights Defenders (HRDs) where if the complaint cannot be solved through this manner, HRDs can be provided legal remedies such as litigation or alternate dispute resolution options including mediation and arbitration in situations where complaints cannot be resolved internally.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • 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	YES	Interviewed with the foreign and local workers confirmed that no forced and trafficked labor in Binuang CU. The terms and conditions offered by the company were similar in their home country and when arrived in the plantations. No contract substitution has occurred. Passports are kept by each worker and no longer kept in the office or passport locker. No charging to the workers for recruitment fees for new Pekerja Migrant Indonesia (PMI) which recruited latest in March/April 2024. Overtime was monitored by the company and the workers are given freedom to choose to overtime and resign. There was no penalty for termination of employment if they wish to terminate the contract earlier as per the employment contract signed. If the workers in the mill want to work for overtime, they will need to fill in the Overtime Details form. Those who worked on rest day and public holiday is required to fill in the application form. Approval from the Supervisor and Assistant is required.

Clause	Indicators	Comply Yes/No	Findings
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented. *AUDITORS' GUIDE:* *1) To check the policy statement of the labour policy and to confirm the employer commitment and the implementation in safeguarding this policy.* *2) To request for "Procedure in Handling Foreign Workers". Check whether the establish procedure is practical and complying to the legal requirements i.e. recruitment process, training, benefits, probation, payment of wages, renewal and management of permit/passport etc.* *3) The implementation of the policy and procedure shall be supported with appropriate records.*	YES	SD Guthrie has implemented a Human Rights Charter and can be easily access via https://www.sdguthrie.com/sustainability/human-rights/ where they committed as below: a. Providing equal opportunity. b. Respecting freedom of association c. Eradicating any form of exploitation d. Ensuring favourable working conditions e. Enhancing Safety and Health All the local and foreign workers will be provided with induction training prior to work. Besides, they were provided with decent living condition and free from any discrimination. The workers informed that they were treated equally without any discrimination. No contract substitution has occurred through interviewed with the workers.
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. *AUDITORS' GUIDE:* *1)To check on mechanism in place on how to detect issues related with H&S – walk thru survey, you see you act, inspection checklist etc.*	YES	Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and chairman for OSH Committee. The Manager subsequently assigned duties of ESH coordinator to the Assistants or healthcare assistant for the downline implementation of ESH practices in the estate and mill. All identified Executives were officially given a letter for such an appointment. The OSH committee organization chart for 2023 and 2024 was available. Records of regular meetings between the responsible person and workers to discuss health and safety have been verified to the satisfactory maintained. OSH Committee meetings are held once in three months. Workers during the meeting participated in the discussion mainly on housing and safety. All units adopted the agenda as released GSD and RHSE. The agenda as discussed during the meeting among others includes the following; *a) Lapuran Pemakaian PPE* *b) Lapuran Prestasi ESH/Kesihatan* *c) Lapuran LatIhan & SOP/HIRARC* *d) Lapuran Pematuhan Undang-Undang* *e) Lapuran Pematuhan Oleh Kontraktor* *f) Lapuran Audit GCAD ESH ISCC RSPO* *g) Lapuran Kemalangan* h) *Lapuran Pemeriksaan Tempat Kerja* i) *Lapuran Kesihatan & Kawasan*

Clause	Indicators	Comply Yes/No	Findings
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained 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.	YES	Procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquakes, fire, chemical spillage, flood, animal attack/poison, and accident at workplace. During site inspection at estate and mill, it was sighted Emergency Response Plan was available at Boiler Station, Sterilizer Station, Chemical Store, Workshop, Lubricant Store etc. During interviews with sampled workers, it was noted that all workers understand ERP. Fire drill training was conducted to POM to create emergency evacuation awareness from fire, earthquake, explosion, etc. to all workers. Sighted latest training was conducted for Binuang POM on 18/12/2023. The POM and estates continuously provided training to the workers in Basic Occupational First Aid & CPR Training (First Aider). The POM and each estate have their own first aider and be trained by competency HSE Upstream and pulse of MA Regional. The certificate of competency first aided is valid for 2 years. First Aid training was conducted annually by HA, latest training sighted conducted on 25/11/2023 in Binuang Estate, 03/05/2024 in Tingkayu Estate, 11/04/2024 in Sunggang Estate, 07/03/2024 in Jeleta Bumi Estate and 03/05/2024 in Binuang POM. Master list of first aid box of all estate and mill which is available at the office was checked and verified. Observed that, first aid box is well provided for all the field mandores whose involved in harvesting, manuring, spraying works, etc. The content of the first box which is held by harvesting, manuring and spraying mandore was verified. The contents such as bandage, gauze, triangular bandage, cotton wool, plaster, handy plaster, flavin lotion, antiseptic cream, surgical gloves and scissors were well equipped. The stock of first aid boxes is regularly checked and refill, when necessary, by estate Hospital Assistant. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed at notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident/injury records were recorded using Lost Time Accident (LTA) metrics. A quarterly review on accident cases had been carried out during quarterly OSH committee meeting.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>Training and briefings on the operations were provided for workers to educate them on safe working practices to ensure applicable precautions are adhered. Training for employees are conducted from time to time based on needs through various method such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at the estates and mill the PPE types for the various activities has been identified and implemented. Monitoring via Personal Protective Equipment Card and verified.

<table>
<tr><th></th><th>Job category</th><th>PPE issued</th></tr>
<tr><td>1</td><td>Harvester</td><td>Safety helmet, sickle cover, hand glove. Wellington boots</td></tr>
<tr><td>2</td><td>Sprayers</td><td>Respirator, nitrile glove goggles, wellington boots, apron.</td></tr>
<tr><td>3</td><td>Fertilizer applicator</td><td>Apron, wellington boots, dust mask, nitrile glove.</td></tr>
<tr><td>4</td><td>Mill operator</td><td>Safety boots, ear muff, safety vest, helmet, cotton glove</td></tr>
<tr><td>5</td><td>WTP operator</td><td>Safety boots, muff, safety vest, helmet, cotton glove, dust mask</td></tr>
</table>

Bulk of the mill and estates training is organized during the daily briefing prior to work commencement of each shift. Mainly the issues discussed / briefed were related to mill and estates process operations and safety compliance. These training records are maintained in a separate book and among of training conducted were sighted during the audit:</td></tr>
<tr><td></td><td>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.

<u>AUDITORS' GUIDE</u>:
1) To ensure that there is no gap in between the period of the renewal of permit and the actual submission of application. It is to confirm that the workers, including foreign are covered by insurance at all times.</td><td>YES</td><td>Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the last three months' payment made to SOCSO on Form 8A for foreign and local workers at the POM and estates was available for reviewed.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Occupational injuries are recorded using Lost Time Accident (LTA) metrics via Rapid4 – HSE Reporting System. Sighted the Binuang CU has maintained and updated the LTA Summary on a monthly basis. Accident statistics are being maintained and periodically reviewed (quarterly basis) during 'Health and Safety' committee meeting – minutes reviewed and annual submission to DOSH using JKKP 8 was within the timeline. A total of 2 cases and 4 Loss Time Injuries was recorded.

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. *AUDITORS' GUIDE:* *1) To ensure IPM activities are viewed and sampled during the onsite visit.* *2) Pay attention to potential pest issues and indicators such as the use of rat baits, bagworm infestation, barn owl and the use of beneficial plants at site.*	YES	Binuang SOU 28 continued to implement Integrated Pest Management (IPM) in all the 4 estates and continue to manage pests, disease, weeds and invasive introduced species using appropriate IPM techniques guided by 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. For bagworm control the program includes the planting of beneficial plants and for rhinoceros beetles is by using pheromone traps. Binuang SOU 28 do carried out census on rat damage and diseases like Ganoderma. The IPM technique to control rats includes rearing Barn owls (*Tyto alba)* and rat baiting was by calendar baiting at 2 campaigns per year. Rat baiting would continue until bait acceptance fell below 20%. The procedure referred was in the Agricultural Reference Manual (ARM) Section 15 - Plant Protection. During the audit, it was observed a number of beneficial plants had been planted in order to attract natural predators and thus reducing the use of insecticides. and the estates had seedlings in polybags, ready for planting in the Nursery. Barn owls were encouraged by installing Barn Owls boxes in the fields. Records showed that the number of Barn Owl Boxes was implemented.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas,	YES	Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estates. None of species were referenced in the Global Invasive Species Database and CABI.org are

Clause	Indicators	Comply Yes/No	Findings
	unless plans to prevent and monitor their spread are implemented.		used in the management of IPM.
	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	It was identified that there is no use of fire for the pest control at the estates.
7.2 Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	YES	Binuang SOU 28 continued to use agrochemicals based on its Agricultural Reference Manual (ARM) Section 15 and 16, SSOP and Pictorial Safety Standard Book (PSS) 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. All the 4 estates confined usage of pesticides which are were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000. a) The review of the chemical register concluded that all pesticides used were of Class II, III & IV. The use of *paraquat* had been prohibited in all SD Guthrie estates. b) There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that were listed by the Stockholm or Rotterdam Conventions been used. The chemical used in the estate captured from the chemical register updated on January 2024.
	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.	YES	The CU continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	The estates have implemented a long-term chemical reduction plan where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In its place, alternatives such as Glyphosate and Glufosinate Ammonium were used instead. The estates also have implemented an IPM Plan to further reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes

Clause	Indicators	Comply Yes/No	Findings
			placed at intended areas.
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin is still practiced for pest and disease management, such as controlling the Rhinoceros Beetle, as per standard operating procedures (SOPs).
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:	YES	The CU 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 January 2024, it was noted that all pesticides used are of class II, III, IV. 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 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	The CU maintained records indicating that pesticides were handled, used, and applied by trained personnel in accordance with the Chemical Safety Management Procedure, Chemical Hazard Risk Assessment (CHRA), and SDS provided by the manufacturer. Staff and workers, including storekeepers, sprayers, manure handlers, and rat bait workers, received training and comprehended the associated hazards, as well as the proper procedures for chemical use to ensure safety. The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involve and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to the workers through the SDS training.

Clause	Indicators	Comply Yes/No	Findings
			Pesticide applications adhered to the trade and generic names of the chemicals were communicated to the workers through SDS and chemical handling training, and SDS were readily available at all chemical storage sites during audits. 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). a) Records of purchase, storage and use were maintained. b) All store buildings were equipped with exhaust fans with the door was secured. c) Only authorized personnel are assigned to handle the chemicals. d) All the chemicals were segregated in the store accordingly. Empty pesticides containers were triple rinsed, holes punched and stored separately in the scheduled wastes store. Thereafter disposal arrangement will follow accordingly as per procedures. Random interviews conducted with pesticide operators and storekeepers revealed their understanding of the hazards involved and their proficiency in safely handling and using chemicals. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. PPE issuance and replacement records were verified by the auditors. Workers observed carrying out circle spraying on the Estates were using all required PPE as per the recommendations in the CHRA. Personnel such as the storekeepers, sprayers, fertilizers and rat bait handlers were trained and were made known the potential hazards and the methods the chemicals should be used in a safe manner. Training sessions regarding chemical handling took place on 13/02/2024 in Binuang Estate, 26/01/2024 in Tingkayu Estates, 14/02/2024 in Sungang Estate and 26/04/2024 in Jelata Bumi Estate.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	All pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank

Clause	Indicators	Comply Yes/No	Findings
			for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	Standard Operating Procedure Scheduled Waste Disposal of empty pesticide containers were carried out as per established procedures. Triple rinsing procedures was continually implemented for empty pesticide containers. The rinsed containers were then pierced and stored prior disposal. Records on usage and disposal were well recorded and documented With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor. It was found that scheduled waste generated at all estates stored not more than 180 days. Last disposal was made on 27/03/2024 (Binuang Estate), 13/03/2024 (Jeleta Bumi Estate), 7/03/24 (Sungang Estate), 29/03/2024 (Tingkayu Estate) and all the disposal was made by DOE licensed contractor For clinical wastes SW404 disposed via medical device waste on 26/01/2023. Inventory (5th schedule) was up-to-date and tally with the physical stock at the storage area. The 5th schedule was updated and reported through e-SWIS. The estate has communicated the 5th schedule latest to DOE on 30/4/24
	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	Aerial spraying of pesticides is not a practice in the CU. There was no evidence to show that such a method being used in all estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.

Clause	Indicators	Comply Yes/No	Findings
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. *AUDITORS' GUIDE:* *1) Please note that this requirement is mandatory and not depending on the recommendation made by a CHRA assessor.* *2) Immediate treatment needed for non-occupational disease (non-working related), hence, to enquire about any programs in-place initiated by the company to manage medical illness i.e., high BP, sugar, etc.*	YES	The specific annual medical surveillance for pesticide operators was documented, and actions to address any related health conditions were demonstrated. *Binuang Estate:* All pesticide operators and recommendation workers from CHRA were sent to the clinic by OHD on 18/11/2023 for 42 workers. From the results, all workers fit to handle chemical. *Tingkayu Estate:* All pesticide operators and recommendation workers from CHRA were sent to Clinics by OHD on 18/11/2023 for 42 workers. From the results, all workers fit to handle chemical. *Sungang Estate:* All pesticide operators and recommendation workers from CHRA were sent to Clinics by OHD on 29/10/2023 for 37 workers. From the results, all workers fit to handle chemical. *Jelata Bumi Estate:* All pesticide operators and recommendation workers from CHRA were sent to Clinics by OHD on 18/11/2023 for 40 workers. From the results, all workers fit to handle chemical. Additionally, several workers require medical attention for non-occupational diseases (not work-related), such as Haematuria, Hypertension, Diabetes, abnormal liver function test results, mild anaemia, etc. The Hospital Assistant will monitor and treat these related health conditions through medical check-ups, including monitoring sugar levels, blood pressure, cholesterol, uric acid levels with BMI, fat percentage, and hemoglobin (for pregnant women) on a weekly/monthly basis. Referrals to the VMO and Klinik Kesihatan will be made as necessary. Moreover, the Hospital Assistant will actively engage in continuous health education sessions during morning muster to foster a culture of health consciousness among all workers. These sessions will encompass topics such as proper nutrition, the importance of regular exercise, stress management techniques, and preventive measures against common health issues. By providing comprehensive health education, the aim is to empower workers to take proactive steps towards maintaining their well-being both on and off the job. Health talks were conducted on the following dates: 11/08/2023 in Binuang Estate, 18/08/2023 in Tingkayu Estate, 27/04/2024 in Sungang Estate, and 27/01/2024 in Jelata Bumi Estate.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>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.</td><td>YES</td><td>Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. The Binuang POM and their supply bases do not have persons under the age of 18 working in the premises.</td></tr>
<tr><td rowspan="2">7.3
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</td><td>7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</td><td>YES</td><td>Waste management plan is developed based on the environmental aspects and impacts assessment. The mitigation measures were then derived from this exercise. Generally, the scheduled wastes were disposed through licensed vendors, organic wastes were disposed through local municipal council and recyclable wastes were sent to recycle centers. For all estates, the domestic waste is disposed through the landfill. Sighted the there is no practice of open fires within all estates. Monitoring is done weekly in both domestic waste collection areas and landfill. The organization had maintained waste management plan for year 2024. The details as per table below:
<table>
<tr><th>Type of waste</th><th>Location</th><th>Action</th></tr>
<tr><td>Scheduled waste such Spent Lubricants, Spent hydraulic, used filters, spent chemicals, empty pesticides container, clinical waste and etc.</td><td>Workshop, Engine room, Chemical mixing area, Clinic</td><td>As stipulated in SOP handling of Scheduled waste, SOP of triple rinsing & SOP on disposing Empty pesticides Container.</td></tr>
<tr><td>Recycled waste</td><td>Empty chemical container store</td><td>SOP on triple rinsing & disposing, collect&records, labelling with skull logo, training, and dispose through registered purchaser</td></tr>
<tr><td>Domestic waste such as rubbish and sewage.</td><td>Line site, office, mill plant</td><td>Allocate landfill away from waterways, recycle programmes and awareness to employees.</td></tr>
<tr><td>Industrial waste such as POME, EFB, Boiler ash, Decanter cake, scrap metal.</td><td>ETP, EFB station, Boiler station, workshop.</td><td>Applied EFB to nearest estate as a additional nutrient.</td></tr>
</table></td></tr>
<tr><td>7.3.2 Proper disposal of waste material,</td><td>YES</td><td>Standard Operating Procedure Scheduled Waste Disposal of empty pesticide containers were carried out as per established procedures. Triple rinsing procedures was continually</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	according to procedures that are fully understood by workers and managers, is demonstrated.		implemented for empty pesticide containers. The rinsed containers were then pierced and stored prior disposal. Records on usage and disposal were well recorded and documented. The procedure SD/SDP/PSQM (ESH)/203-EN1–Scheduled Wastes (Hazardous Waste) Management has been established.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	There was no land preparation in SOU Binuang Mill and Estates by burning ever since SD Guthrie practiced zero burning as per the policy in: a) EQMS-SOP-SectionB2 - Under felling/clearing & land preparation b) Carbon Policy SD Guthrie has a policy of no open burning. As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting 2022 (Sungang Estate) and Jelata Bumi Estate year 2023, and year 2024 in the estate No fire was used for waste disposal
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. *<u>AUDITORS' GUIDE:</u>* *1) Be observant.* *2) To ensure that site sampling includes GAP activities and indicators such as soil erosion, absence of vegetative growth (bare land), nutrient deficiency, upkeep of furrow and watering system, nutrient recycling activities, road condition etc.*	YES	The Good Agriculture Practices outlined in the group agriculture manual include Standard Operating Procedures (SOPs) designed to ensure soil fertility is managed to a level that guarantees optimal and sustained yields. All sample estates adhere to the Agriculture Reference Manual (ARM) and its SOPs, which are rigorously monitored by estate operation management and regional offices. Recommendations for improvements are regularly provided to maintain sustainable practices. Leaf analysis and foliar sampling are conducted annually to monitor soil fertility. Agronomists provide variable dosage recommendations for fertilizer inputs across all sample estates. ARM Section 8 Rev: 02, issued in June 2021, outlines the procedure for fertilizer application for both immature and mature crops. This procedure specifies the types of fertilizers to be used, the timing of application, dosage, and placement. The maintenance of soil fertility is guided by the SOPs contained within the organization's documentation, including but not limited to sections outlined in the following documents: [List relevant documents or sections here: a) EQMS chapter B8 - Leguminous Cover Crops b) EQMS chapter B14 – Manuring c) ARM Section 8 – Manuring
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	Periodic foliar sampling analysis was last conducted in 2023 for the sampled estates to monitor the changes in nutrient status. The results of the analysis were used by the agronomist for their recommendation for fertilizers applications programmed. The soil

Clause	Indicators	Comply Yes/No	Findings
			analysis is done once in 5 years. This analysis was followed as per Sustainable Plantation Management System (SPMS) Appendix 11 Ver. 1, under SOP for taking Soil samples dated 01/08/2009. Analysis reports were made available for verification as per below: Agronomist visit on 17/07/2023 in Tingkayu Estate, 12/09/2023 in Sungang Estate, and 11/10/2023 in Jelata Bumi Estate. Soil analysis conducted by Chief Chemist II from SD Guthrie Research Sdn. Bhd and Plant analysis conducted by Chief Chemist II from SD Guthrie Research Sdn Bhd
	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	EFB application is done as part of nutrient recycling strategy in place which included stacking of pruned fronds in the respective fields to decompose, grass cutting harvesters paths and letting the cut mass to decompose in the field and EFB mulching. All EFB were sourced from Binuang POM. The best practice of EFB application is described in the ARM. Records were available for verification. Based on the records, it was noted that the EFB application rate per hectare was around 30-40 mt/ha. POME discharge for POM FY2023 is 85.23% from FFB processed and as at todate April FY2024 is 40.35% from FFB processed.
	7.4.4 Records of fertiliser inputs are maintained.	YES	The fertiliser application was conducted as per recommendation by agronomist base on foliar sampling conducted. The fertiliser application records were available at the estate visited for review. The estate reported the fertilised application to the Plant Nutrition & Protection, Sabah Region. Refer 2023/2024 Fertiliser Programme and Application Record.
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	The Soil Maps are prepared on 03/01/2022 in Binuang Estate, 15/09/2021 in Tingkayu Estate, 22/06/2023 in Sungang Estate and 23/08/2023 in Jelata Bumi Estate by SD Guthrie *Research and Advisory Department (Precision Agriculture Unit).* During the field visit and the soil maps provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in Binuang SOU. The soil series were as follows:

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Binuang Estate</th><th>Jeleta Bumi Estate</th><th>Sungang Estate</th><th>Tingkayu Estate</th></tr>
<tr><td>Alluvium (15.82%)</td><td>Ambun (6.91%)</td><td>Brantian (40.99%)</td><td>Binuang (16.56%)</td></tr>
<tr><td>Brantian (28.47%)</td><td>Apas (0.37%)</td><td>Gumpal (30.72%)</td><td>Gong Chenak (10.86%)</td></tr>
<tr><td>Gumpal (16.99%)</td><td>Batang (0.09%)</td><td>Table (28.29%)</td><td>Kechor (38.04%)</td></tr>
<tr><td>Sipit (38.73%)</td><td>Darau</td><td>-</td><td>Kinabutan (17.72%)</td></tr>
<tr><td>-</td><td>Inamam (9.99%)</td><td>-</td><td>Kumansi (8.36%)</td></tr>
<tr><td>-</td><td>Kinabutan (3.94%)</td><td>-</td><td>Tingkayu (8.44%)</td></tr>
<tr><td>-</td><td>Kumansi (2.21%)</td><td>-</td><td>-</td></tr>
<tr><td>-</td><td>Lumisir (43.47%)</td><td>-</td><td>-</td></tr>
<tr><td>-</td><td>Paiiu (23.39%)</td><td>-</td><td>-</td></tr>
<tr><td>-</td><td>Pinianakan (0.76%)</td><td>-</td><td>-</td></tr>
<tr><td>-</td><td>Table (0.84%)</td><td>-</td><td>-</td></tr>
<tr><td>-</td><td>Tanjong Lipat (0.54%)</td><td>-</td><td>-</td></tr>
</table>

The slope Maps prepared and updated on 19/04/2018 in Binuang Estate, 13/08/2019 in Tingkayu Estate, 22/06/2023 in Sungang Estate, 23/08/2023 in Jelata Bumi Estate by the Precision Agriculture Unit (UCP) were made available. The slopes were classified:
• Binuang Estate
0-2° (33.52%), 2-6° (29.32%), 6-12° (21.09%), 12-20° (13.25%), 20-25° (2.22%), <25° (0.60%).
• Tingkayu Estate
0-2° (35.52%), 2-6° (27.55%), 6-12° (27.34%), 12-20° (9.41%), 20-25° (0.36%), <25° (0.02%).
• Sungang Estate
0-2° (37.38%), 2-6° (30.09%), 6-12° (14.37%), 12-20° (12.97%), 20-25° (3.59%), <25° (1.60%).
• Jelata Bumi Estate
0-2° (66.06%), 2-6° (20.10%), 6-12° (4.77%), 12-20° (2.25%), 20-25° (0.06%), <25° (0%).
</td></tr>
<tr><td></td><td>7.5.2 No replanting on steep slopes (above 25 degress) 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.</td><td>YES</td><td>Based on the Slope Map and as outlined in the SD Guthrie Group Sustainability and Quality Policy Statement signed by the Group Managing Director on 2/12/2019, and the Responsible Agriculture Charter under section 3.1, "Protect and conserve biodiversity and ecosystems," the following measures are specified:
"3.1.2 - Management of erosion by protecting steep slopes and river reserves within our operations and promoting restoration programs." This indicates a commitment to managing erosion by safeguarding steep slopes and river reserves within the operational areas, while also advocating for restoration initiatives.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Binuang CU.
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. *AUDITORS' GUIDE:* *1) To ensure that site sampling includes various land topography from low land to very steep land.*	YES	No new plantings in all estates in Binuang CU. Soil series and topography maps were available for the estate. No marginal or fragile soil categorized in the estate as per soil map issued by R&D Precision Agriculture Unit.
	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	As per the SD Guthrie Group Sustainability and Quality Policy Statement signed by the Group Managing Director on 02/12/2019 and the Responsible Agriculture Charter under section 3.2, "Protect and enhance forest," the following commitment is made: "We will seek to protect and enhance forest and wildlife, and minimize carbon emissions from land use change through: No new development of peat areas, regardless of depth or location. We will seek to rehabilitate existing plantings on peats where possible." This directive underscores the company's dedication to forest and wildlife conservation, as well as its commitment to reducing carbon emissions associated with land use change by refraining from initiating new development on peat areas and prioritizing the rehabilitation of existing plantings on peatlands when feasible.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	No new plantings in all estates. As per slope map prepared by Research and Advisory Department (Precision Agriculture Unit), topography information for all estates was available as verified under indicator 7.5.2.
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed	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	There is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 28. The entire estates of SOU 28 had no new planting program during the audit period and forthcoming as recorded. This was verified as per soil analysis report and as per indicator 7.5.1.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November	YES	Peat Inventory have been sent by SD Guthrie HQ dated 14/11/2019 to RSPO Secretariat. However, no peat soil in sampling estate as per verification on soil sampling by Research and Advisory Department (Precision Agriculture Unit).

Clause	Indicators	Comply Yes/No	Findings
responsibly.	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).		
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	The absence of peat soil across all estates in Binuang CU, as confirmed by soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), indicates that the directive regarding the no new development of peat areas, as outlined in the SD Guthrie Group Sustainability and Quality Policy Statement and Responsible Agriculture Charter, does not apply to these estates. During the visit, no peat areas were observed, further affirming this exemption.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	The absence of peat soil across all estates in Binuang CU, as confirmed by soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), indicates that the directive regarding the no new development of peat areas, as outlined in the SD Guthrie Group Sustainability and Quality Policy Statement and Responsible Agriculture Charter, does not apply to these estates. During the visit, no peat areas were observed, further affirming this exemption.
	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 ii is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within	YES	The absence of peat soil across all estates in Binuang CU, as confirmed by soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), indicates that the directive regarding the no new development of peat areas, as outlined in the SD Guthrie Group Sustainability and Quality Policy Statement and Responsible Agriculture Charter, does not apply to these estates. During the visit, no peat areas were observed, further affirming this exemption.

Clause	Indicators	Comply Yes/No	Findings
	12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.		
	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.	YES	The absence of peat soil across all estates in Binuang CU, as confirmed by soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), indicates that the directive regarding the no new development of peat areas, as outlined in the SD Guthrie Group Sustainability and Quality Policy Statement and Responsible Agriculture Charter, does not apply to these estates. During the visit, no peat areas were observed, further affirming this exemption.
	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.	YES	The absence of peat soil across all estates in Binuang CU, as confirmed by soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), indicates that the directive regarding the no new development of peat areas, as outlined in the SD Guthrie Group Sustainability and Quality Policy Statement and Responsible Agriculture Charter, does not apply to these estates. During the visit, no peat areas were observed, further affirming this exemption.
7.8 Practices maintain the quality and availability of surface and groundwater.	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:	YES	Water management plan at all the sampled mill and estates were in place and implemented as verified through records of Water Management Plan FY 2024. Generally, the plan was established to focus on minimizing waste and pollution prevention of water sources. Among the action plans are rainwater harvesting, monitoring of pipeline leakage, and establishment of buffer zones at rivers and other water bodies. Workers of all the sampled estates have adequate access to clean water which were supplied through water treatment plant. Water management plan at all the sampled estates were in place and implemented as verified through records of Water Management Plan FY2024. Generally, the plan was established to focus on minimizing waste and pollution prevention of water sources. Among the action plans are rainwater harvesting, monitoring of pipeline leakage, and establishment of buffer zones at rivers and other water bodies. Workers of all the sampled estates have adequate access to clean water which were supplied through water treatment plant. The continued availability of water sources and to avoid negative impacts on other users in the catchment or watercourse have been concluded and monitored by water sampling by

Clause	Indicators	Comply Yes/No	Findings
			estates management. The frequency sampling was carried out at quarterly basis. Water quality have been monitored by SD Guthrie Plantation Research Sdn. Bhd. Based on the result, water quality monitoring is generally within INWQS at all monitoring points.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	**Binuang POM** Final discharge has been channelled to furrow systems (land application) no waterways has been used for discharge of effluent. River water analysis has been carried out by SD Guthrie Research Sdn. Bhd, LS Laboratories, Lab Services Section R&D Centre by monthly basis. River water analysis has been carried out by SD Guthrie Research Sdn. Bhd, LS Laboratories, Lab Services Section R&D Centre by monthly basis. All the samples and results was found to be in place for Binuang POM, Binuang Estate, Tingkayu Estate, Sunggang Estate and Jelata Bumi Estate.
	7.8.1b Workers have adequate access to clean water.	YES	**Binuang POM** Treated water analysis has been carried out by SD Guthrie Research Sdn. Bhd. LS Laboratories, Lab Services Section R&D Centre by monthly basis sighted reports for all the samples and results was found to be in place for Binuang POM, Binuang Estate, Tingkayu Estate, Sunggang Estate and Jelata Bumi Estate.
	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	The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing SD Guthrie policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. The guidelines are detailed in the Responsible Agriculture Charter Revised 2020, and Guideline on Riparian Reserve Management April 2021. **Binuang Estate** During site visit was noted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites. **Tingkayu Estate** During site visit noted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>Sungang Estate
During site visit noted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites.

Jelata Bumi Estate
During site visit noted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites

Therefore, no recurrence of previous raised Major NCR MZK 01 2023 as raised during Surveillance 3 audit.</td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>Analysis of the final discharge was carried out on a monthly basis. The analysis results were submitted to DOE through the quarterly report. Results indicated compliance to the regulatory limit. As per requirement of Section 49A of EQA 1974 amendment 2014 as well as in clause 18 of the Jadual Pematuhan.</td></tr>
<tr><td></td><td>7.8.4 Mill water use per tonne of FFB is monitored and recorded.</td><td>YES</td><td>The monitoring of mill water usage been conducted accordingly.</td></tr>
<tr><td>7.9
Efficiency of fossil fuel use and the use of renewable energy is optimised.</td><td>7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.</td><td>YES</td><td>The organization had maintained and established Fossil Fuel Reduction Plan with latest updated in January 2024. Among the strategies been plan and executed by the operating units were:
1.Scheduled maintenance for machineries and vehicles.
2.Awareness to employee on reduce fuel usage
3.Ensure nozzle is always locked to avoid unauthorized diesel filling
4.used solar systems

Monitoring of diesel consumption been done by the operating unit.</td></tr>
<tr><td>7.10
Plans to reduce pollution and emissions, including greenhouse gases</td><td>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.</td><td>YES</td><td>The input data was verified, and the following were determined:

<table><tr><td>Description</td><td>tCO_2e/tProduct</td></tr></table></td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>(GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</td><td></td><td></td><td>
<table>
<tr><td>CPO</td><td>1.35</td></tr>
<tr><td>PK</td><td>1.35</td></tr>
</table>
Mill Emission
<table>
<tr><td>Total</td><td>22361.06</td><td>0.20</td></tr>
</table>
Plantation / field emission
<table>
<tr><td>Total</td><td>14938.52</td><td>1.46</td><td>0.13</td></tr>
</table>
</td></tr>
<tr><td></td><td>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 New Development).</td><td>YES</td><td>Auditor 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 Binuang SOU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.</td></tr>
<tr><td></td><td>7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</td><td>YES</td><td>The Environmental Aspect Impact Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertiliser, N_2O from fertiliser, Fuel Consumption, Peat Oxidation. Plans to reduce or minimise them are in place. Binuang CU also plan to reduce GHG via ESP system to control the dust emission from boiler operation and installation of solar panel to provide electricity to housing complex and office.</td></tr>
<tr><td>7.11
Fire is not used for preparing land and is prevented in the managed area.</td><td>7.11.1 (C) Land for new planting or replanting is not prepared by burning.</td><td>YES</td><td>Binuang CU fulfilled the strict Zero Burning in the Group Sustainability & Quality Policy Statement dated 02/12/2019 under Responsible Agriculture Charter (RAC) point 3.2.5. There was no evidence to show that fire had been used for preparing land for replanting in the year 2023 and 2024 replanting visited in estates during the audit. It was also observed that all palms were felled, shredded, windrowed and left to decomposed.</td></tr>
<tr><td></td><td>7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.</td><td>YES</td><td>The fire prevention and control measures are established in SD Guthrie group level and operating unit level. For Group level, Zero Burning Policy has been established and monitoring of Hotspot using the PLATINUM platform. The monitoring was established since November 2013. The system monitors any possible occurrence of fire within or nearby the concession areas throughout SD Guthrie Upstream operation globally. At the estates level, there are fire prevention teams established. Among the mechanisms to prevent fire are</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>training on firefighting for the ERT, preparing the fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.</td></tr>
<tr><td></td><td>7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</td><td>YES</td><td>During external stakeholder meeting on 23/4/2024 at Sunggang Estate, 22/8/2023 at Jeleta Bumi Estate and 29/4/2024 at Binuang POM, all stakeholders including neighbour growers/smallholders as briefed on fire prevention and control measures.</td></tr>
<tr><td rowspan="5">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.</td><td>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.</td><td>YES</td><td>There was no new planting at Binuang CU</td></tr>
<tr><td>7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:</td><td>YES</td><td rowspan="3">The report of “HCV Re-Assessment for Strategic Operating Unit (SOU) Sabah Central – South Zone” was available to the audit team. The report was completed in January 2014 had covered all the High Conservation Value (HCV) within and adjacent to the CU.

Revision of identified HCV area and unplantable reserves within the Jeleta Bumi Estate and Binuang Estate including river buffer zones and steep slopes above 25 degrees were conducted during the reclassification and remapping exercise conducted in 2019. Site visit for site observations and ground truthing were conducted on 14-15 December 2021. The total HCV hectarage from the HCV Re-Assessment Report is revised from 753.915 ha to 1,073.18 ha as reported in the “High Conservation Value (HCV) Re-Assessment for Strategic Operating Unit (SOU) 28 Binuang – Jeleta Bumi Estate and Binuang Estate’’ dated April 2023.

<table><tr><th>Estate</th><th>HCV Area</th><th>Area (Ha) (Old - 2014)</th><th>Area (Ha) (New - 2023)</th><th>Remark</th></tr><tr><td></td><td>Total area</td><td>753.915</td><td>1,073.18</td><td></td></tr></table></td></tr>
<tr><td>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.</td><td>YES</td></tr>
<tr><td>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.</td><td>YES</td></tr>
<tr><td>7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified,</td><td>YES</td><td><u>Jeleta Bumi Estate</u>
Appropriate measures to maintain and protect HCV area and RTE species has been implemented by the estate as demonstrated in the ‘Management Plan on Biodiversity &</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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).		HCV Action Plan FY2024' as updated on 3/1/2024. Among measures identified includes monitoring on buffer zone, forest border, marking slope > 25 degrees, erection of signage "No Hunting" and awareness training. <u>Sungang Estate</u> Appropriate measures to maintain and protect HCV area and RTE species has been implemented by the estate as demonstrated in the 'Biodiversity Action Plan For Year 2024' as updated on 31/1/2024. Among measures identified includes monitoring on buffer zone, hotspring, water catchment, swamps, ponds, marking slope > 25 degrees, erection of signage "No Hunting" and awareness training. <u>Binuang Estate</u> Appropriate measures to maintain and protect HCV area and RTE species has been implemented by the estate as demonstrated in the 'HCV Management Plan and Programme FY2023' as updated on 3/1/24. Among measures identified include ensuring that any legal requirements related to RTE are met, maintaining ecosystem surveillance (25 degree slope), buffer zone, regulatory training program related to RTE species, marking slope > 25 degrees, erection of signage "No Hunting" and controlling any illegal hunting. <u>Tingkayu Estate</u> Appropriate measures to maintain and protect HCV area and RTE species have been implemented by the estate as demonstrated in the 'Management Plan on Biodiversity Assessment FY2024' updated 2/1/24, Tingkayu. Among measures identified include maintaining riparian/buffer zone, managing forest/buffer zones, interface animal/RTE species and awareness training. Documents review showed there was evidence of consultation with both the internal and external stakeholders (including Sabah Forestry Department, Kg Airport Batu 10 Kunak representatives, workers representatives, neighboring estates and others) during the development of the Biodiversity Management Plan for each estate in the CU. Stakeholders meeting on HCV implemented by Binuang CU were dated as follows: Sunggang estate (22/3/2024), Binuang (29/4/24), Tingkayu (29/1/24), Jeleta Bumi (22/8/23). Comments and feedback from stakeholders were updated in the 'Management Plan on Biodiversity Assessment FY2024' for each estate. Replanting programme at the buffer zone area was conducted by the SOU with cooperation from Nestle. The trees planted were from indigenous species.

Clause	Indicators	Comply Yes/No	Findings
	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.	YES	The HCV Re-Assessment as reported in the "High Conservation Value (HCV) Re-Assessment for Strategic Operating Unit (SOU) 28 Binuang – Jeleta Bumi Estate and Binuang Estate'' dated April 2023 was verified. No rights of local communities have been identified in HCV areas. This was confirmed by auditor through consultation with the Head of Village of Kg Airport on 24/05/2023. Hence, this indicator was not applicable.
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	YES	Annual training programme was established FY2024 included refresher training on HCV-RTE. Picture, training material and attendance retained. The training included pertaining to disciplinary measures should they found violating company rules on RTE protection. Auditor has verified HCV training record for 28/7/2023 (Sungang), 6/2/24 (Jeleta Bumi), 26/1/24 (Tingkayu) and 16/2/2024 (Binuang).
	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. *<u>AUDITORS' GUIDE:</u>* *<u>Reviewing HCV Management Plan</u>* *a) Review the plan.* *b) Review the appropriateness of the action taken identified to address the issue in the plan.* *c) Look into the monitoring of the action taken and the effectiveness of the implementation of the action plan.* *d) Update the management plan in accordance with the monitoring and implementation evaluation outcome.*	YES	The CU had continued to monitor its HCV areas and presence of RTE. During the field audit, there was no presence of RTE in the areas found and the monitoring records also confirmed that no significant outcomes detected. On-going monitoring of the HCV area at all estate was conducted accordingly. <u>Binuang Estate</u> Auditor has verified the latest HCV monitoring activity as recorded in the 'HCV Monitoring' book dated 6/5/2024, 5/5/24, 3/5/24, 2/5/24, 1/5/24, 30/4/2024, & etc. <u>Jeleta Bumi Estate</u> Auditor has verified the latest HCV monitoring activity as recorded in the 'Buku Laporan Pemeriksaan HCV Area' dated 7/5/2024, 13/4/2024, 12/3/2024, 10/2/2024, 17/1/24 and etc. <u>Sungang Estate</u> Auditor has verified the latest HCV monitoring activity as recorded in the 'Rekod Ronda Sempadaan Hutan' book dated 6/5/2024, 1/5/24, 25/4/2024, 19/4/2024, 16/4/2024 and etc.

Clause	Indicators	Comply Yes/No	Findings
	e) Provided overall conclusion for the management plan established by the CH.		Tingkayu Estate Auditor has verified the latest HCV monitoring activity as recorded in the 'HCV Monitoring' book dated 5/5/2024, 2/5/24, 28/4/2024, 17/4/2024, 9/4/24, 2/4/24, 27/3/24 and etc.
	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	Not applicable since there is no new land clearing.
AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS (if applicable) – FOR NON-COMPLIANCES, TO RAISE AT SPECIFIC INDICATORS IN THE MYNI CHECKLIST.			
No specific clause – Information related to Orang Asli / Indigenous People:	***To include details on Orang Asli*** ***1.To report the name of their kampung and placement (penempatan). No. of the residents of Orang Asli.*** ***2.Where they are located (radius within 5km from the CU). Check the estate map and estate boundary on neighboring Orang Asli villages.*** ***3.Verify the stakeholders list on neighboring Orang Asli community with the CU.*** ***4.Read the SIA or SEIA and HCV or HCV-HCSA reports if these assessments had identified potential Orang Asli village(s) that may be affected by the CU operation. If yes, what the issues and recommended mitigation action.*** ***5.Verify if any of estate activities may affected the Orang Asli through consultation with auditor. Get the information from head of village (local & Orang Asli) how they started the village (origin, nomad, or separation from other orang asli village), their daily needs, roaming area, sacred area, grave, food source, supply of clean water, where they work, and education for their children.*** ***6.Evidence of FPIC had been implemented by the CU and consent given by the Orang Asli communities.*** ***7.What are the CSR from the CU to Orang***	YES	Not applicable because there are no Orang Asli communities living within and bordering SOU 28 Binuang.

Clause	Indicators	Comply Yes/No	Findings
	Asli. Significant CSR for long term development for Orang Asli? Any specific request/needs from Orang Asli from the CU? ***8.Consult DFO of Forestry Department and PERHILITAN for any issues related to the Orang Asli.*** ***9.Provide the specific names of Orang Asli representatives sampled during every audit.***		
	<u>Common social issues on Orang Asli</u> **1.Accessibility for Orang Asli from their village to the estate and/or roaming area.** **2.Protection of cemetery of Orang Asli which located within the estate.** **3.Opportunity for employment – male & female.** **4.Do they understand the employment procedures and agreement?** **5.Are their employment contract complying with the RSPO P&C MYNI 2019?** **6.Did they receive appropriate trainings & briefings and other necessities (PPE) to work as other local/foreign workers?** **7.Replanting activity that may affected the Orang Asli community.** **8.Accessibility for clean water from nearby river or water scarcity.** **9.Hunting of wild boar/monkey/fish/birds within estate area or at the estate boundary.** **10.Education for the Orang Asli children.**	YES	Not applicable because there are no Orang Asli communities living within and bordering SOU 28 Binuang.
	<u>What CU needs to do to address the issues</u> **1.FPIC with the affected Orang Asli communities on the estate operation.** **2.Annual external stakeholder consultation with Orang Asli representative.** **3.Stakeholder consultation with the community had been conducted during initial SIA assessment.** **4.Review social action plan with participatory of affected Orang Asli.** **5.Brief and circulate grievances/ disputes mechanism/procedure.** **6.To offer job opportunity to Orang Asli –**	YES	Not applicable because there are no Orang Asli communities living within and bordering SOU 28 Binuang.

Clause	Indicators	Comply Yes/No	Findings
	male & female. **7.Protection of Orang Asli sacred area or grave.** **8.CSR to Orang Asli - grass cutting, LF collection, nursery, road/bridge maintenance, food donation, transport services for Orang Asli children to go to school, etc.**		

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 contain a current list of all estates and mills.	(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	SD Guthrie is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. SD Guthrie TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan Table in September 2022. On 16/01/2020, SD Guthrie under its subsidiary Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation – Liberia) to Mano Palm Oil Industries Ltd (MPOI). Generally, all estates and mills except those stated below or in the TBP are certified with RSPO. Some units with exemption cases such as poor financial or sold as property development have been taken out from the certification unit. In Malaysia, Pekaka Mill is being mothballed and all the supply bases certified to it (Pekaka Estate; Ruai Estate, Dulang Estate, Paroh Estate & Chartquest Estate) has been transferred to SOU Lavang while for Bintang Oil Mill, SD Guthrie 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 and on 01/10/2018, the mill has completed the selling off transaction. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold and SD Guthrie has no control in the management. As the latest TBP in 13th July 2023, all units will be certified in 2024. SDPB has submitted the latest TBP to be approved by RSPO Secretariat. As per reply from Deputy Director of Compliance, RSPO Secretariat on 13th July 2023, RSPO have approved SDPB new TBP where new certification date for uncertified unit to be postponed to year 2024. Although there is deviation has been identified at those Indonesia management units but it has been justified that these units are still awaiting to receive land titles. All operating units in Malaysia, Papua New Guinea and Solomon Island have been certified. Except for Indonesian, only 8 operating units yet to be certified: 1) Ladang Panjang Estate – Total Areas of Divison 1 and 2 (1,796.19 ha) “Hak Guna Usaha” (HGU) still in process. 2) Sungai Jernih Estate – 851.57 ha under legalization process (proses
	(b)	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 appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;	YES	
	(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 equivalent);	YES	
	(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	YES	

		raised.		Kadastral) 3) West Estate/East Estate/Sei Mawang Estate – Land legalization process for 1452.93 ha (West and East Estate) is still in process. 4) Karya Plama Estate – Pending confirmation from BPN on HGU document Land legalization process for 476.70 ha is still in process. 5) Pelanjau Estate (PT BAL) and Beturus Estate – HGU was obtained however BPN never release the HGU to the company. Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process. 6) Teluk Siak Estate - Land legalization process for 448 ha at Pinang Sebatang Estate is still in process. 7) Rantau Panjang Estate - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process. Mangun Jaya Estate - Land legalization process of 1398.55 ha is still in process.
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 1st 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 the time-bound plan, it was not identified that those uncertified units are due to RaCP. Mainly are due to awaiting to receive land titles at the Indonesia management units.
	(b)	Land conflicts, if any, are being 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;	YES	Regular discussion was ongoing between SD Guthrie and the 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 SDPB 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).

				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. As per current status (23/01/2019) SDPB and affected parties will be resolved all the issues to proceed with legal review. https://askrspo.force.com/Complaint/s/case/50090000028ErzsAAC/detail However, sighted as at June 2019 PT Mitra Austral Sejahtera has been sold to PT Inti Nusa Sejahtera Refer letter dated 27 June 2019 to RSPO Secretariat and announcement at Bursa Malaysia http://www.bursamalaysia.com/market/listed-companies/company-announcements/6202965
	(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 dated 27-28/06/2022, 01-06/08/2022 & 23/10/2022, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 8 uncertified units of SD Guthrie – Indonesia as of September 2022.

	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	YES	SD Guthrie maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to delivery their business complying to the laws and regulations of the country.
	(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,	YES	Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The last internal audit was conducted in June, August, and October 2022. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The issues are mainly waiting for Land Titles. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.
		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		
		• 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;	YES	
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.	YES	
		• Desktop study e.g. web check on relevant complaints	YES	
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.	YES	
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C.	YES	No critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal

		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.		audit of the uncertified estates.
	(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.	YES	

5.6.6 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. 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. 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.		No additional indicators *AUDITORS' GUIDE:* *1. Identify (and document) the identification of the previous users and owners of the land;* *2. Identify (i.e., locate a written copy of) the agreements/promises made at the time of the relevant land transfers and/or land use agreements;* *3. Determine whether the previous users/owners can now be contacted, and do so, as applicable;* *4. Interview the previous owners/users to assess whether the land transfer and land use agreements were entered into with their free, prior, informed consent;* *5. Evaluate whether there is ongoing compliance with the agreements (e.g., if promises were made at the original transfer date, to transfer developed land back to communities at a later date, were these promises kept in full?);* *6. Identify and follow up any disputes.*	YES	As it has been mentioned in 4.4.1 of this checklist, The Land Title for All Estate has been verified, for all estates. The Land Title was under the name of SD Guthrie. 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 Binuang.

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
3.3.2 DA 01 2024	Major	Requirement: 3.3.2 A mechanism to check consistent implementation of procedures is in place. Finding: • Mechanism to ensure consistent implementation of safety procedures was not in place. • Corrective action of previous Minor NCR DA01/2023 was not effectively implemented. And recurrence of the same issue during the audit. Objective evidence: ***Binuang Estate*** During the site inspection and interview with Spraying Operators at Field 09F, it was observed that one male sprayer was using a face buff mask head protector, while three female sprayers were using mini straw hats purchased at their own expense. The management did provide the necessary PPE according to the risk assessment. However, the four sprayers claimed that additional appropriate PPE could protect them from the heat of the sunlight. The additional PPE was used in combination with the safety helmet. ***Tingkayu Estate*** During the site inspection at OP Nursery Water Pond, a weathered life jacket exposed to direct sunlight was observed, along with a wasp nest in the vicinity. Additionally, staff members were hindered by the presence of wasps, leading to unsafe conditions. ***Sungang Estate*** During the site inspection and interview with 3 teams of Team-Based Harvesting at Field 11B, it was observed that three FFB Loaders were using Black Lowcut Rubber Shoes and White Lowcut Rubber Shoes known as Adidas Kampung, which they	**Root cause:** Binuang Estate: 1. The workers were not provided straw hats or additional protective from sunlight as the existing HIRARC did not assess the hazards or conditions the workers experience related to hot 2. The workers have purchased these additional protective items without the consent of management and this was not reported by the mandor/ supervisor to management Tingkayu Estate: This area is not a commonly frequented area and the person in charge at the nursery water pond has not conducted regular inspection to check the overall condition and the PPEs readiness for emergency purposes or availability. Sungang Estate: The workers were provided appropriate PPE as per the HIRARC and given training. However, the importance of ensuring the workers wear the correct PPE all the time at work has not been addressed through enforcement of monitoring and also the awareness of potential dangers /hazards not fully understood by workers. Jeleta Bumi Estate: 1.The awareness of the potential dangers /hazards and importance of wearing	Binuang Estate: Verified meeting/discussion between sprayers and estate management on implementation of PPE. Daily implementation of PPE monitoring by assistant, staff and mandores during morning muster before start work. Tingkayu Estate: New life jacket is kept inside the building that located at OP nursery water pond. Inspection carried out by weekly to ensure the PPE in good condition and no biological hazards. E-SIME+ was used as reporting mechanism. Sungang Estate: Verified daily briefing and inspection of PPE by estate management, RSQM, supervisors, and mandores before start work. Implementation of E-SIME+ as reporting mechanism. Jeleta Bumi Estate: Verified daily briefing and inspection of PPE and safety harvesting tools usage by estate management before start work. Implementation of E-SIME+ as reporting mechanism. Reminder letter (surat peringatan) has been issued to workers that found not wearing PPE. **Status: Closed**

		purchased at their own expense. The management provided the necessary PPE according to the risk assessment. However, the workers claimed that additional appropriate PPE more comfortable to use during work. Additionally, one loader was not using any hand gloves and claimed that he cannot perform his work if he used gloves. ***Jelata Bumi Estate*** During the site inspection and interview with the 3 teams of Team-Based Harvesting crew at Field 15A, it was noted that one cutter had forgotten to bring his safety vest. Additionally, a harvesting sickle was sighted hanging on an oil palm without a cover while the cutter was called for an interview session.	safety vest and sickle cover not fully understood by workers. 2.The training should be focused on ensuring workers fully understand that not wearing PPE can lead to accidents and its is also their responsibility as workers to comply all the time **Corrections:** Binuang Estate: Engage with workers to discuss and identify conditions/ hazards that may be affecting workers to be included in the hirarc Tingkayu Estate: To immediately conduct an inspection and start on the cleaning/ housekeeping, and replace the old/ unusable PPEs. Sungang Estate: 1. To do a thorough check and ensure all additional items such as shoes, or others items are removed and replaced with appropraite PPE as per the HIRARC 2. To conduct a briefing immediately focusing on the hazards and consequences of not adhering to the SOP Jeleta Bumi Estate: 1.Both of the workers has been called up to office for a refresher briefing on the afternoon and reminder letter has been issued to them to ensure they always use the required PPE on the worksite. 2.The Team based gang was briefed immediately after morning muster and the harvesting SOP	

			Corrective Action: Binuang Estate: 1. Re-fresher or briefing importance of using PPE to protect the sprayers from potential hazards (put a poster /additional info on the types of approved PPES for the activity Tingkayu Estate: 1. To conduct frequent check weekly monitoring and inspection. To check or ensure the PPE in good condition and no biological hazards which contribute to unsafe conditions. 2. The operator have to report the PPE condition frequently through group whatsapp and Morning master Sungang Estate: 1. Mandors are briefed and assigned to ensure that all workers under their supervision to wear the approved PPE at work. 2. To utilize the e-sime mechanism to report any cases of workers negligence. Jeleta Bumi Estate: 1. To do refresher training on safety harvesting tools usage and carry out refresher SOP training on harvesting (HTCP)., also focusing on the dangers/hazards of not wearing PPE. 2. Socialize and encourage all workers with management together implementing E=Sime+ for any good practices or unsafe act. 3. PPE usage monitoring at field by the supervisor team prior commencing the work once the arrived at workplace (field).	

6.2.4 MZK 01 2024	Major	Requirement: 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. Finding: The CU did not provide adequate housing and sanitation facilities at workers housing according to ILO Guidance on Workers' Housing Recommendation No. 115. Objective evidence: During site inspection at Block G housing in Binuang Estate, several issues related to sanitation infrastructure, hygiene, and comfort were observed: • Inadequate drainage and sanitary system: The main drains were not well-maintained and were obstructed by refuse and undergrowth, hindering the free flow of water. Similarly, during inspection of Block T1-12/199 housing in Tingkayu Estate, the following issues were sighted: • Inadequate drainage and sanitary system: Main Drains were neglected and blocked by refuse and undergrowth, causing water stagnation and foul smells. The main drain was choked with weeds and grass. • Presence of waste: Old tires, empty chemical and lubricant containers, and timber from dismantled wooden houses were found near the housing compound. • Inadequate drainage system: Similar to previous instances, there were no traps at the end of the main drain to capture waste residue from the housing area Lastly, during the inspection at the Murai Block in Jeleta Bumi Estate, the following issues were identified: • Inadequate drainage and sanitary system: The Main Drains were poorly maintained and obstructed by refuse, leading to	**Root cause:** Binuang Estate: 1. Occupant failed to clean their parameter drain regularly which has led to the accumulation of weeds and grass preventing the water from flowing freely. 2. PIOA focusing weekly inspection for main drain at the back of house Tingkayu Estate: 1. The earth drain and outlet drain inside nearby field 2016B was not fixed with trash trap. Lack awareness on workers managing their domestic waste and scheduled waste management and lack of monitoring by Management and awareness to workers 2. Ex wooden house area which just recently demolish and cleaning work in progress. Jeleta Bumi Estate: 1. The main drain collected water from the house parameter drain is an earth open drain, the debris enter drain by heavy flow from surrounding ground during heavy rainfall which result the refuse accumulate in the drain. 2. Weekly inspection done by the PIC not covering the outage. 3. Occupant failed to clean their main drain regularly which has led to the accumulation of weeds and grass preventing the water from flowing freely and lack of monitoring by Management and awareness to workers. **Corrections:** Binuang Estate:	Binuang Estate: Housing inspection at Block G housing in Binuang Estate by PIC during ECW inspection on 27 May 2024. Verified photo of cleaning activity at the identified drainage and sanitary system. The main drains were well-maintained with a cleaning drain programme (monthly routine-every 1st week Saturday). Tingkayu Estate: Verified photo of cleaned drainage and sanitary system at Block T1-12/199 housing in Tingkayu Estate. A trash trap was installed on the drain to capture waste residue from housing area. Main drain inside field that connected to linesite drain was desilting by the estate. Wastes of old tires and timber from dismantled wooden houses were put at the designated area. Empty chemical and lubricant containers were numbered for traceability. Verified 'Weekly Cleaning & Inspection Workers Quarters' to check the parameters area by monthly basis. Jeleta Bumi Estate: Verified photo of cleaned drainage and sanitary system at Murai Block housing in Jeleta Bumi Estate. Trash trap was installed on the drain to capture waste residue from housing area. Main drain inside field that connected to linesite drain was desilting by the estate. Main drain inside field that connected to linesite drain was desilting by the estate.

		water stagnation. Plastic and glass bottles, food waste, and other debris further contributed to the problem. • Inadequate drainage system: Similar to previous instances, there were no traps at the end of the main drain to capture waste residue from the housing area.	Immediately remove/desilted the weeds & grasses in main drain by dedicated team. Tingkayu Estate: 1. Immediate action to clean up the effected area and ensure free flow of water nearby the workers housing area. 2. To brief workers no littering domestic waste near their nearby field drainage and dispose their domestic waste at the designated area. 3. To ensure all timber from dismantle wooden house complete cleaning within time frame (1 or 2 month) and put at designated area. Jeleta Bumi Estate: 1. To desilt the drain and clean up the weeds which grow at the drain lip area to ensure the drain able to receive water especially during heavy rain. 2. To install the trash trap at the end of the drain to capture the waste residue. **Corrective Action:** Binuang Estate: 1. Binuang Estate will educate the workers to keep the drain clean from time to time. This action will also be part of Workers Housing Weekly Inspection for monitoring purposes. Management will also enforce the practice of good sanitation at workers quarters and install signage at drain area. 2. Enhance awareness of cleanliness at housing area by campaign 'gotong-royong' to all occupants. Tingkayu Estate: 1. Install a trash trap on the drain for better	Refresher training on domestic waste management was conducted for workers on 25/05/2024. Verified 'Weekly Cleaning & Inspection Workers Quarters' to check the parameters area by monthly basis. **Status: Closed**

			waste management. 2.To conduct desilting main drain inside field that connected to linesite drain once a month. 3.To do numbering on chemical container for traceability and install signboard schedule waste item not allow to keep or litter around line site parameters and in field area nearby linesite. 4.Management team to conduct monitoring and cross check the parameters area especially in field surrounding linesite monthly basis (Main drain outlet condition and zero shedule waste item). 5.Frequently communicate in EWC group whatapps on workers quarters issue. To conduct frequent E Sime check. Jeleta Bumi Estate: 1.Jeleta Bumi Estate will educate the workers to keep the drain clean from time to time. This action will also be part of Workers Housing Weekly Inspection for monitoring purposes. Management will also enforce the practice of good sanitation at workers quarters and install signage at drain area. 2.Enhance awareness of cleanliness at housing area by campaign 'gotong-royong' to all occupants.	

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
3.3.2 DA 01 2023	Minor	Finding: Mechanism to check consistent implementation of Personal Protective Equipment (PPE) -UM/HSE/OCP/03, DATE 09/03/2021 was not complied with. Objective evidence: Tingkayu Estate: 1) Based on interview with 6 sampled FFB Cutters at Block 04D, the workers said that the management did provide the Yellow Willington Boot but 2 from the 6 sampled harvesters confirmed using Black Rubber Boot and White Lowcut Rubber Shoe since they claimed that the provided Yellow Willington Boots were wet and uncomfortable to wear. Both workers confirmed they purchased the shoes themselves (Black Willington Boot @ RM12/pair and White Lowcut Rubber Shoe @ RM10/pair). 2) In addition, during the interview with 5 sampled FFB Carriers at Block 04D, some of them confirmed purchasing their own cotton glove at (RM2/pair) since the rubber coated cotton gloves (anti slip) provided by the Estate were not comfortable for them to use. 3) During site inspection at harvesting operation Block 04D, sighted one worker did not wear appropriate PPE according to procedure. One Bin Attendant was seen not wearing Safety Helmet when performing his work. Based on interview, the workers said that the management did provide safety helmet, but the worker did not use the safety	The issue & root cause: **Jeleta Bumi Estate** Inadequate monitoring and supervision of workers' PPE use in accordance to the PPE Procedures and HIRARC at the respective work site. **Sungang Estate** Incomprehensive assessment done by Management to workers to identify suitability and comfortability of the PPE provided for their daily use at work. **Tingkayu Estate** Incomprehensive assessment done by Management to workers to identify suitability and comfortability of the PPE provided for their daily use at work. **Jeleta Bumi Estate** Correction: To conduct survey during muster to all workers on the type of gloves required by them. Corrective action: Estate will purchase the selected gloves based on the surveyed data and maintain the issuing record based on the type of gloves given. Estate will regularly communicate with all the workers to get feedback during morning muster. **Sungang Estate** Correction: Estate conducted refresher briefing	Mechanism to ensure consistent implementation of safety procedures was not in place. Corrective action of previous Minor NCR DA01/2023 was not effectively implemented. And recurrence of the same issue during the audit. Evidence verified during the audit as below: ***Binuang Estate*** During the site inspection and interview with Spraying Operators at Field 09F, it was observed that one male sprayer was using a face buff mask head protector, while three female sprayers were using mini straw hats purchased at their own expense. The management did provide the necessary PPE according to the risk assessment. However, the four sprayers claimed that additional appropriate PPE could protect them from the heat of the sunlight. The additional PPE was used in combination with the safety helmet. ***Tingkayu Estate*** During the site inspection at OP Nursery Water Pond, a weathered life jacket exposed to direct sunlight was observed, along with a wasp nest in the vicinity. Additionally, staff members were hindered by the presence of wasps, leading to unsafe conditions. ***Sungang Estate*** During the site inspection and interview with 3 teams of Team-Based Harvesting at Field 11B, it was observed that three FFB Loaders were using Black Lowcut Rubber Shoes and White Lowcut Rubber Shoes known as Adidas Kampung, which they purchased at their own expense. The

		helmet since he claimed that the safety helmets were unable to shield the sunlight. Sungang Estate: 1) Based on interview with 5 sampled FFB Carrier at Block 17A, all of them confirmed purchasing cotton glove (RM2/pair) and they normally purchase it in bulk (5 pair with different color). Meanwhile, interview with 4 sampled Nursery Workers confirmed that all of them had purchased the straw hat and Cowboy Hat themselves (Straw Hat @ RM12/pc, Cowboy Hat @ RM30/pc). Based on Bin Card verification at PPE Storage, last issued cotton glove was on 26/01/2023. There is no evidence of Straw Hat available in stock at the PPE Storage. Jeleta Bumi Estate: 1) During interview with 4 sampled FFB Carriers at Block 14D, all of them confirmed in purchasing cotton gloves (RM2/pair) and they normally purchased them in bulk (5 pair with different color) since the provided rubber coated cotton glove (anti slip) by the Estate was not comfortable for them to use. Some of them mentioned also the provided glove gets hardened when sweating and during wet season (slippery/difficult to grip).	to all workers about PPE and strictly mention that all PPE should be provided by the management, free of charge. Workers are not allowed to purchase their own PPE even voluntarily. Corrective action: Estate management to enforce weekly PPE inspection by assistant managers and supervisors to ensure all PPE given are in good condition, to replace if defect and to avoid any unauthorized PPE purchased by workers. **Tingkayu Estate** Correction: To have refresher briefing to all worker and to reminder that workers are not allowed the purchase their own PPE. Corrective action: 1. To maintain PPE inspection and survey conducted by Supervisor and Assistant on a monthly basis. 2. Based on inspection and survey of PPE, Management will take immediately action for improvement. 3. Estate will review PPE given to harvester/workers which is comfort to use but also not to jeopardize the safety aspect. 4. Review HIRARC on PPE requirements which is suitable according to job description.	management provided the necessary PPE according to the risk assessment. However, the workers claimed that additional appropriate PPE more comfortable to use during work. Additionally, one loader was not using any hand gloves and claimed that he cannot perform his work if he used gloves. ***Jelata Bumi Estate*** During the site inspection and interview with the 3 teams of Team-Based Harvesting crew at Field 15A, it was noted that one cutter had forgotten to bring his safety vest. Additionally, a harvesting sickle was sighted hanging on an oil palm without a cover while the cutter was called for an interview session. **Status: Previous Minor NCR DA01/2023 raised during Surveillance 3 audit was upgraded to Major NCR DA 01 2024 during the audit.**
7.8.2 MZK 01 2023	Major	Finding: Water courses and wetlands was not fully protected, including not well maintaining and restoring appropriate riparian and other buffer zones was not in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).	The issue& root cause: 1.Current marking on the palms were faded. 2.Inadequate monitoring for spraying activities Correction: Estate immediately rectified the nonconformance by marking palms with red paint and to put up signage of no spraying at the area.	**Binuang Estate** During site visit at Block P17C, P05B1B, P07A, P09F, and P13B was sighted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also

		Objective evidence: During site inspection at Jeleta Bumi Estate Riparian Reserves (Block 2014B), traces of chemical spraying were found indicating that the spraying activities were carried out at the riparian reserves. Besides, there are no buffer riparian reserves marking the area.	Estate will be conducting frequent on-site monitoring and regular briefing to the staff and sprayers during the morning muster. Corrective action: To revise the annual training plan and include training on Riparian Reserve to ensure consistent understanding on the dos and don'ts at riparian reserve area.	established at the sites. **Tingkayu Estate** During site visit at Block P06T1, P07D, and P05T3 was sighted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites. **Sungang Estate** During site visit at Block 22B, P15B,and P17A was sighted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites. **Jelata Bumi Estate** During site visit at Block P20A, P20C, P15A, P14C was sighted that the areas were maintained with natural grasses along the artificial drainage and riparian reserve. Also was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint and signages also established at the sites **Status: Closed**
2.2.2 ISMA 01 2023	Minor	Finding: Evidence of legal due diligence of all contracted third parties was not available to identify the following issues: 1.'Peraturan-Peraturan Kawalan Bekalan 1974 (Peraturan 4(1) 2.'Akta Kawalan Padi dan Beras1994, Peraturan-Peraturan Kawalan Padi dan	The issue & root cause: **Sungang Estate** 1. Permit from the KPDNHEP for storage and sell of controlled items (rice, flour and sugar) for sundry shop AYA Bersaudara was not available as they are in the midst of request for permit of approval from the KPDHEP to store and sell of controlled items (rice, flour, sugar, oil).	Site inspection of sundry shop 'Radin Mas' in Tingkayu Estate found permit from the KPDNHEP (No.Lesen:AR12006839) with regard to approval for storage and sale of controlled items (Rice, Flour and Sugar) made available and still valid from 28/10/2023 to 27/10/2024. Thus complied with the *'Peraturan-Peraturan Kawalan Bekalan 1974 (Peraturan 4(1), and 'Akta Kawalan Padi dan Beras1994, Peraturan-Peraturan Kawalan*

		Beras (pelesenan Pemborong dan Peruncit) 1996 Lesen Runcit Objective evidence: Tingkayu Estate: 1.Site inspection of sundry shop 'Radin Mas', Tingkayu Estate, found Permit from the KPDNHEP with regard to approval for storage and sale of controlled items (Rice, Flour and Sugar) was not available. Sungang Estate: 1.Site inspection of sundry shop 'Aulia Bersaudara, Sunggang Estate, found Permit from the KPDNHEP with regard to approval for storage and sale of controlled items (Rice, Flour and Sugar) was not available.	2. Insufficient due diligence process before appointing vendor for sundry shop at Estate housing area **Tingkayu Estate** 1. Permit from the KPDNHEP for storage and sell of controlled items (rice, flour and sugar) for sundry shop AYA Bersaudara was not available as they are in the midst of request for permit of approval from the KPDHEP to store and sell of controlled items (rice, flour, sugar, oil). 2. Insufficient due diligence process before appointing vendor for sundry shop at Estate housing area **Sungang Estate** Correction: Estate Management organized a discussion with AYA Bersaudara to remind them on selling of controlled items requirements and to follow up on the progress of permit application. Corrective action: AYA Bersaudara is given timeline to obtain the permit from KPDNHEP to store and sell controlled items (rice, flour, sugar, oil) and estate management to follow up on monthly basis on the progress. **Tingkayu Estate** Correction: Sundry Shop Radin Mas has applied permit from KPDNHEP through BLESS system on 25 May 2023. Corrective action: Estate management to follow up on weekly basis on the progress or status.	*Padi dan Beras (pelesenan Pemborong dan Peruncit) 1996 Lesen Runcit.* However, the sundry shop 'Aulia Bersaudara' in Sunggang Estate was not operated as inspected during the audit. **Status: Closed**

ATTACHMENT 6 – Timebound Plan

Timebound Plan for SD Guthrie updated as of July 2023

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	Latitude	Longitude	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB
Manggala	Indonesia	Manggala Mill	Rokan Hilir District - Riau	1.521111	100.727778	13.836	Certified	Not Applicable	23-Nov-10	
Manggala	Indonesia	Manggala -1 Estate	Rokan Hilir District - Riau	1.535278	100.730000	4.919	Certified	Not Applicable	23-Nov-10	
Manggala	Indonesia	Manggala -2 Estate	Rokan Hilir District - Riau	1.531667	100.643889	4.922	Certified	Not Applicable	23-Nov-10	
Manggala	Indonesia	Manggala -3 Estate	Rokan Hilir District - Riau	1.473056	100.758889	3.995	Certified	Not Applicable	23-Nov-10	
Alur Dumai	Indonesia	Alur Dumai Mill	Rokan Hilir District - Riau	1.561111	100.541667	3.759	Certified	Not Applicable	16-Jan-12	
Alur Dumai	Indonesia	Alur Dumai Estate	Rokan Hilir District - Riau	1.561111	100.541667	3.759	Certified	Not Applicable	16-Jan-12	
Teluk Siak	Indonesia	Teluk Siak Mill	Siak District - Riau	0.591389	101.658889	11,555.31	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Teluk Siak Estate	Siak District - Riau	0.585833	101.616944	3,321.20	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Pinang Sebatang Estate	Siak District - Riau	0.543056	101.575000	3,799.21	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Pinang Sebatang Estate	Siak District - Riau	0.543056	101.575000	448.00	Not Certified	2023	NA	
Teluk Siak	Indonesia	Aneka Persada Estate	Siak District - Riau	0.626389	101.655833	4,434.90	Certified	Not Applicable	11-Oct-11	

Blang Simpo	Indonesia	Blang Simpo Mill	Aceh Tamiang and East Aceh District – Nanggroe Aceh Darussalam	4.708333	97.840556	8,777.22	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -1 Estate	Aceh Tamiang and East Aceh District – Nanggroe Aceh Darussalam	4.696944	97.837222	3,460.06	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -2 Estate	Aceh Tamiang and East Aceh District – Nanggroe Aceh Darussalam	4.685000	97.817500	2,677.83	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Tamiang (PT PPP) Estate	Aceh Tamiang and East Aceh District – Nanggroe Aceh Darussalam	4.306667	98.026944	1,451.99	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Batang Ara (PT PSK) Estate	Aceh Tamiang and East Aceh District – Nanggroe Aceh Darussalam	4.290000	98.013333	1,187.34	Certified	Not Applicable	3-May-13	
Teluk Bakau	Indonesia	Teluk Bakau Mill	Indragiri Hilir District - Riau	0.256389	103.588889	13,317.81	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Teluk Bakau Estate	Indragiri Hilir District - Riau	0.192500	103.596944	4,025.07	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Lestari Estate	Indragiri Hilir District - Riau	0.185278	103.568056	3,456.74	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Perkasa Estate	Indragiri Hilir District - Riau	0.117222	103.605278	5,836.00	Certified	Not Applicable	11-Oct-11	
Mandah	Indonesia	Mandah Mill	Indragiri Hilir District - Riau	0.115833	103.549167	12,366.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Mandah Estate	Indragiri Hilir District - Riau	0.135278	103.547500	5,053.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Rotan Semelur Estate	Indragiri Hilir District - Riau	0.117778	103.604722	7,313.00	Certified	Not Applicable	1-Apr-14	
Sungai Pinang	Indonesia	Sungai Pinang Mill	Musi Rawas District - South Sumatera	-2.984722	103.405833	6.513	Certified	Not Applicable	11-Sep-12	

Sungai Pinang	Indonesia	Sungai Pinang Estate	Musi Rawas District - South Sumatera	-2.986944	103.406944	3,374.42	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Bukit Pinang Estate	Musi Rawas District - South Sumatera	-2.987222	103.405556	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	Muaro Jambi District - Jambi	-1.792500	103.793611	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	Muaro Jambi District - Jambi	-1.794167	103.799444	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	Muaro Jambi District - Jambi	-1.794167	103.799444	1,796.19	Not Certified	2023	NA	
Rantau Panjang	Indonesia	Rantau Panjang Mill	Musi Banyuasin District - South Sumatera	-2.916389	103.747778	10,139.91	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Bumi Ayu Estate	Musi Banyuasin District - South Sumatera	-2.896944	103.676944	2,960.98	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	Musi Banyuasin District - South Sumatera	-2.922222	103.745278	2,679.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	Musi Banyuasin District - South Sumatera	-2.922222	103.745278	1,843.73	Not Certified	2023	NA	
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	Musi Banyuasin District - South Sumatera	-2.859722	103.646944	4,359.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	Musi Banyuasin District - South Sumatera	-2.859722	103.646944	1,843.73	Not Certified	2023	N/A	
Rantau Panjang	Indonesia	Mangun Jaya Estate	Musi Banyuasin District - South Sumatera	-2.853056	103.571111	139.45	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Mangun Jaya Estate	Musi Banyuasin District - South Sumatera	-2.853056	103.571111	1,398.55	Not Certified	2023	N/A	
Rantau Panjang	Indonesia	Sungai Jernih Estate	Musi Banyuasin District - South Sumatera	-2.979833	103.803500	851.57	Not Certified	2023	N/A	

Angsana	Indonesia	Angsana Mill	Tanah Bumbu District – South Kalimantan	-3.613611	115.610556	15,151,19	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Angsana Estate	Tanah Bumbu District – South Kalimantan	-3.532222	115.669722	3,250.06	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Gunung Sari Estate	Tanah Bumbu District – South Kalimantan	-3.583056	115.687500	2,826.94	Certified	Not Applicable	6-Jul-11	
Mustika	Indonesia	Mustika Mill	Tanah Bumbu District – South Kalimantan	-3.488611	115.738611	14,840.76	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Mustika Estate	Tanah Bumbu District – South Kalimantan	-3.488889	115.716111	3.648.74	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Pantai bonati Estate	Tanah Bumbu District – South Kalimantan	-3.747500	115.577500	2,534.00	Certified	Not Applicable	6-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Mill	Kotabaru District – South Kalimantan	-3.613611	115.610556	12,740.54	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Estate	Kotabaru District – South Kalimantan	-3.504167	116.163056	2,684.41	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Kemasan Estate	Kotabaru District – South Kalimantan	-3.530000	116.183333	3,511.36	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Laut Timur Estate	Kotabaru District – South Kalimantan	-3.596944	116.205000	3,207.28	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Pantai Timur Estate	Kotabaru District – South Kalimantan	-3.606667	116.223889	3,337.49	Certified	Not Applicable	5-Jul-11	
Ungkaya	Indonesia	Ungkaya Mill	Morowali District – Sulawesi Tengah	-2.222778	121.563611	4,145.00	Certified	Not Applicable	10-Jul-12	
Ungkaya	Indonesia	Ungkaya Estate	Morowali District – Sulawesi Tengah	-2.222778	121.563611	4,145.00	Certified	Not Applicable	10-Jul-12	
Rantau	Indonesia	Rantau Mill	Kotabaru District – South Kalimantan	-2.439167	116.114167	24,169.56	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Rantau Estate	Kotabaru District – South Kalimantan	-2.445000	116.111944	4,638.00	Certified	Not Applicable	30-Dec-11	

Rantau	Indonesia	Matalok Estate	Kotabaru District – South Kalimantan	-2.445556	116.111944	3,082.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Selabak Estate (PT SAA)	Kotabaru District – South Kalimantan	-2.442222	116.208056	3.757.67	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Randi Estate (PT SAA)	Kotabaru District – South Kalimantan	-2.438889	116.208611	2,882.98	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Sangkoh Estate (PT SAA)	Kotabaru District – South Kalimantan	-2.470556	116.237500	3,789.34	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Lanting Estate (PT LMR)	Kotabaru District – South Kalimantan	-2.463611	116.283611	3,249.27	Certified	Not Applicable	16-Mar-12	
Betung	Indonesia	Betung Mill	Kotabaru District – South Kalimantan	-2.378611	116.205000	7,579.57	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Betung Estate	Kotabaru District – South Kalimantan	-2.356667	116.195833	4,266.00	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Sekayu Estate	Kotabaru District – South Kalimantan	-2.326111	116.182778	3,313.57	Certified	Not Applicable	1-Apr-14	
Bebunga	Indonesia	Bebunga Mill	Kotabaru District – South Kalimantan	-2.373611	116.329722	14,274.77	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bebunga Estate	Kotabaru District – South Kalimantan	-2.383611	116.334444	3,958.43	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bakau Estate	Kotabaru District – South Kalimantan	-2.420556	116.328333	5,342.14	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Sungai Cengal Estate	Kotabaru District – South Kalimantan	-2.406111	116.363056	4,974.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Mill	Kotabaru District – South Kalimantan	-2.459167	116.518889	15,876.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Estate	Kotabaru District – South Kalimantan	-2.412500	116.510000	3,569.53	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Binturung Estate	Kotabaru District – South Kalimantan	-2.440833	116.442222	4,072.01	Certified	Not Applicable	16-Mar-12	

Pondok Labu	Indonesia	Rampa Estate	Kotabaru District – South Kalimantan	-2.452500	116.436389	3,656.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Sesulung Estate	Kotabaru District – South Kalimantan	-2.494444	116.510556	4,578.46	Certified	Not Applicable	16-Mar-12	
Sekunyir	Indonesia	Sekunyir Mill	Seruyan and West Kotawaringin District – Central Kalimantan	-2.444722	112.006944	7,734.59	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Sekunyir Estate	Seruyan and West Kotawaringin District – Central Kalimantan	-2.446667	112.008889	3,555.19	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Seruyan Estate	Seruyan and West Kotawaringin District – Central Kalimantan	-2.407778	112.068056	4,179.40	Certified	Not Applicable	23-Nov-10	
Sukamandang	Indonesia	Sukamandang Mill	Seruyan and East Kotawaringin District – Central Kalimantan	-2.057778	112.316944	14,779.92	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sukamandang Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.065556	112.313333	3,936.56	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sapiri Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.023889	112.347778	3,530.90	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Baras Danum Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.080000	112.381111	3,664.60	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Kuala Kuayan Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.079444	112.352778	3,647.86	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Mill	Seruyan and East Kotawaringin District – Central Kalimantan	-2.148333	112.292778	16,601.66	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.158056	112.290556	3,857.91	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Kawan Batu Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.161111	112.385278	4,400.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Hatantiring Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.116111	112.293333	3,811.00	Certified	Not Applicable	5-Jul-11	

Pemantang	Indonesia	Batang Garing Estate	Seruyan and East Kotawaringin District – Central Kalimantan	-2.157778	112.420833	4,532.75	Certified	Not Applicable	5-Jul-11	
Lembiru	Indonesia	Lembiru Mill	Ketapang District – West Kalimantan	-2.168889	110.673889	9,409.07	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Lembiru Estate	Ketapang District – West Kalimantan	-2.164722	110.687778	4,929.49	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Awatan Estate	Ketapang District – West Kalimantan	-2.215278	110.681944	3,476.79	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	Ketapang District – West Kalimantan	-2.227778	110.621944	1,002.79	Certified	Not Applicable	3-Jul-19	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	Ketapang District – West Kalimantan	-2.227778	110.621944	4,071.76	Not Certified	2023	N/A	
Lembiru	Indonesia	Beturus Estate (PT BAL)	Ketapang District – West Kalimantan	-2.174444	110.659722	4,071.76	Not Certified	2023	N/A	
Lembiru	Indonesia	Karya Palma Estate (PT SNP)	Ketapang District – West Kalimantan	-2.170592	110.726528	476.70	Not Certified	2023	N/A	
Bukit Ajong	Indonesia	Bukit Ajong Mill	Sanggau District – West Kalimantan	0.269444	110.482778	11,498.82	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	Sanggau District – West Kalimantan	0.271667	110.405833	4,562.34	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	Sanggau District – West Kalimantan	0.271667	110.405833	1,452.93	Not Certified	2023	N/A	
Bukit Ajong	Indonesia	East Estate	Sanggau District – West Kalimantan	0.256111	110.502500	2,665.48	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	East Estate/Sei Mawang	Sanggau District – West Kalimantan	0.155224	110.532656	1,452.93	Not Certified	2023	N/A	
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	Karangan, Kedah	5.394734	100.710604	19,517.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Anak Kulim Estate	Karangan, Kedah	5.301731	100.589053	1,523.35	Certified	Not Applicable	12-Aug-10	19-20 July 2021

Sg. Dingin	Malaysia	Sungai Dingin Estate	Karangan, Kedah	5.374539	100.723497	4,244.03	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Somme Estate	Karangan, Kedah	5.247043	100.624650	941.56	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Selarong Estate	Karangan, Kedah	5.505948	100.608351	3,896.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Padang Buluh Estate	Karangan, Kedah	5.673433	100.543599	4,008.47	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Hijau Estate	Karangan, Kedah	5.600325	100.717128	2,725.00	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Jentayu Estate	Karangan, Kedah	5.772915	100.587191	2,178.59	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Chersonese	Malaysia	Chersonese Oil Mill	Kuala Kurau, Perak	4.978457	100.461902	11,099.36	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Chersonese Estate	Kuala Kurau, Perak	4.987886	100.456169	3,293.72	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Kalumpong Estate	Kuala Kurau, Perak	4.957656	100.566418	2,716.80	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Tali Ayer Estate	Kuala Kurau, Perak	5.081477	100.523402	3,756.10	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Holyrood Estate	Kuala Kurau, Perak	5.139587	100.712109	1,332.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Elphil	Malaysia	Elphil Oil Mill	Sg Siput, Perak	4.890787	101.092768	6,814.60	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kamuning Estate	Sg Siput, Perak	4.850552	101.031803	3,888.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Elphil Estate	Sg Siput, Perak	4.848728	101.102094	1,865.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kinta Kellas Estate	Sg Siput, Perak	4.459869	101.087714	1,060.74	Certified	Not Applicable	18-Jun-11	19-20 July 2021

Flemington	Malaysia	Flemington Oil Mill	Teluk Intan, Perak	3.928662	100.856590	11,226.23	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Flemington Estate	Teluk Intan, Perak	3.901745	100.905976	1,906.84	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Bagan Datoh Estate	Teluk Intan, Perak	3.987867	100.815889	3,781.86	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sabak Bernam Estate	Teluk Intan, Perak	3.754999	101.014455	2,511.79	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sg. Samak Estate	Teluk Intan, Perak	3.774142	101.158366	3,025.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan Oil Mill	Teluk Intan, Perak	3.969097	100.985458	14,474.29	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Selaba Oil Mill	Teluk Intan, Perak	3.989699	101.081201	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan (+ Selaba) Estate	Teluk Intan, Perak	3.962735	101.016490	4,013.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sabrang Estate	Teluk Intan, Perak	4.011192	100.960478	3,945.23	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sogomana Estate	Teluk Intan, Perak	4.387616	100.701262	2,214.08	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sg. Wangi Estate	Teluk Intan, Perak	4.280812	100.743135	2,226.66	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Bikam Estate	Teluk Intan, Perak	4.017065	101.317302	2,075.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Cluny (+ Bedford) Estate	Teluk Intan, Perak	3.857921	101.434059	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Oil Mill	Bestari Jaya, Selangor	3.396501	101.418491	10,706.26	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Estate	Bestari Jaya, Selangor	3.413960	101.416127	1,981.60	Certified	Not Applicable	3-Mar-11	19-20 July 2021

Tennamaram	Malaysia	Sungai Buluh Estate	Bestari Jaya, Selangor	3.318358	101.327095	5,152.22	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Bukit Talang Estate	Bestari Jaya, Selangor	3.401577	101.303102	3,572.44	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Kerayong Oil Mill	Kapar, Selangor	3.188046	101.372775	6,346.90	Certified	Not Applicable	15-Apr-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Kerayong Estate	Kapar, Selangor	3.165246	101.371079	2,699.28	Certified	Not Applicable	15-Apr-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Cheraka Estate	Kapar, Selangor	3.223053	101.357632	3,647.62	Certified	Not Applicable	15-Apr-11	19-20 July 2021
East	Malaysia	East Oil Mill	Carey Island, Selangor	2.885355	101.436495	10,902.94	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	East Estate	Carey Island, Selangor	2.894306	101.402747	5,634.45	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	Sepang Estate	Sepang, Selangor	2.692067	101.723500	2,092.28	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	Dusun Durian Estate	Kuala Selangor, Selangor	2.810648	101.495017	3,176.21	Certified	Not Applicable	19-May-10	19-20 July 2021
West	Malaysia	West Oil Mill	Carey Island, Selangor	2.905704	101.360380	5,912.69	Certified	Not Applicable	19-May-10	19-20 July 2021
West	Malaysia	West Estate	Carey Island, Selangor	2.867693	101.338941	5,912.69	Certified	Not Applicable	19-May-10	19-20 July 2021
Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	Raub, Pahang	4.201447	101.862680	3,875.80	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Bukit Puteri	Malaysia	Bukit Puteri Estate	Raub, Pahang	4.188357	101.864388	3,875.80	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Kerdau Oil Mill	Temerloh, Pahang	3.569692	102.278807	13,781.50	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Kerdau Estate	Temerloh, Pahang	3.582726	102.314266	5,683.04	Certified	Not Applicable	7-Jul-11	19-20 July 2021

Kerdau	Malaysia	Mentakab Estate	Temerloh, Pahang	3.488212	102.243800	3,266.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Chenor Estate	Temerloh, Pahang	3.784343	102.615444	2,834.98	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Sg Mai Estate	Temerloh, Pahang	3.847749	102.341727	1,996.99	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Jabor	Malaysia	Jabor Oil Mill	Kuantan, Pahang	3.960000	103.310000	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Jabor	Malaysia	Jabor Estate	Kuantan, Pahang	3.958168	103.299484	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Labu	Malaysia	Labu Oil Mill	Nilai, Negeri Sembilan	2.750730	101.805038	4,529.72	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Labu	Malaysia	Labu Estate	Nilai, Negeri Sembilan	2.737380	101.816051	4,529.72	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Oil Mill	Port Dickson, Negeri Sembilan	2.654368	101.792488	6,203.87	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Estate	Port Dickson, Negeri Sembilan	2.634776	101.798120	4,341.73	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Bukit Pelandok Estate	Port Dickson, Negeri Sembilan	2.690570	101.773393	1,862.14	Certified	Not Applicable	19-May-10	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Oil Mill	Port Dickson, Negeri Sembilan	2.529158	101.894873	18,457.27	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Estate	Port Dickson, Negeri Sembilan	2.503423	101.919182	2,870.75	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sengkang Estate	Port Dickson, Negeri Sembilan	2.447583	101.962703	2,831.51	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Bradwall Estate	Port Dickson, Negeri Sembilan	2.564010	101.938966	3,828.34	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	PD Lukut Estate	Port Dickson, Negeri Sembilan	2.535525	101.850486	1,523.79	Certified	Not Applicable	18-Feb-14	19-20 July 2021

Sua Betong	Malaysia	Tampin Linggi Estate	Port Dickson, Negeri Sembilan	2.523442	101.995888	2,106.71	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sg. Bahru Estate	Port Dickson, Negeri Sembilan	2.439865	102.084904	1,427.31	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Salak Estate	Port Dickson, Negeri Sembilan	2.572851	101.884647	3,868.86	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Oil Mill	Bahau, Negeri Sembilan	2.784092	102.507537	14,852.64	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Muar River Estate	Bahau, Negeri Sembilan	2.592059	102.740421	1,584.62	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	Bahau, Negeri Sembilan	2.556845	102.691147	2,958.38	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Estate	Bahau, Negeri Sembilan	2.818025	102.516297	2,275.84	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Bukit Pilah Estate	Bahau, Negeri Sembilan	2.718295	102.527980	3,667.31	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	St. Helier Estate	Bahau, Negeri Sembilan	2.779462	102.374345	1,992.65	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sungai Sabaling Estate	Bahau, Negeri Sembilan	2.844046	102.474445	1,321.35	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Pertang Estate	Bahau, Negeri Sembilan	2.969102	102.244214	1,052.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kempas	Malaysia	Kempas Oil Mill	Jasin, Melaka	2.243408	102.481607	11,828.51	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kempas Estate	Jasin, Melaka	2.207737	102.441483	4,505.45	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Tangkah Estate	Jasin, Melaka	2.292917	102.602549	2,537.78	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kemuning Estate	Jasin, Melaka	2.431024	102.297339	2,671.05	Certified	Not Applicable	20-May-10	19-20 July 2021

Kempas	Malaysia	Serkam Estate	Jasin, Melaka	2.250557	102.394318	2,114.23	Certified	Not Applicable	20-May-10	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	Jasin, Melaka	2.324247	102.482843	7,356.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Estate	Jasin, Melaka	2.307499	102.439884	2,836.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Bukit Asahan Estate	Jasin, Melaka	2.417485	102.550615	3,072.18	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Welch Estate	Jasin, Melaka	2.459303	102.656758	1,447.82	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Pagoh	Malaysia	Pagoh Oil Mill	Muar, Johor	2.077708	102.719062	7,418.59	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pagoh Estate	Muar, Johor	2.078652	102.700463	2,325.93	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Lanadron Estate	Muar, Johor	2.199715	102.744380	1,964.44	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pengkalan Bukit Estate	Muar, Johor	2.126414	102.772148	3,128.22	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Chaah	Malaysia	Chaah Oil Mill	Chaah, Johor	2.148569	102.973809	8,699.93	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Chaah Estate	Chaah, Johor	2.148681	102.975656	2,795.36	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Sg. Simpang Kiri Estate	Chaah, Johor	2.117737	102.990732	2,371.66	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	North Labis Estate	Chaah, Johor	2.383325	103.024507	3,532.91	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Gunung Mas	Malaysia	Gunung Mas Oil Mill	Kluang, Johor	2.243769	103.138027	12,305.54	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Gunung Mas Estate	Kluang, Johor	2.256176	103.128691	3,466.17	Certified	Not Applicable	19-May-10	19-20 July 2021

Gunung Mas	Malaysia	Kempas Klebang Estate	Kluang, Johor	2.217905	103.160775	2,473.06	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Bukit Paloh Estate	Kluang, Johor	2.155149	103.180279	3,390.90	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Yong Peng Estate	Kluang, Johor	2.063715	103.119119	2,975.41	Certified	Not Applicable	19-May-10	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Oil Mill	Kluang, Johor	1.931143	103.347365	8,495.13	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Estate	Kluang, Johor	1.910217	103.336262	2,799.78	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Lambak Elaeis Estate	Kluang, Johor	1.965476	103.319840	3,740.16	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	CEP Nyior Estate	Kluang, Johor	2.090638	103.248932	1,955.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Oil Mill	Layang-layang, Johor	1.834433	103.462750	17,115.58	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Estate	Layang-layang, Johor	1.842329	103.479604	2,598.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Cenas Estate	Layang-layang, Johor	1.926143	103.580014	1,974.06	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Bukit Badak Estate	Layang-layang, Johor	1.873353	103.506986	3,234.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Tun Dr. Ismail Estate	Layang-layang, Johor	1.832710	103.359779	4,271.44	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Pekan Estate	Layang-layang, Johor	1.846603	103.583208	3,258.70	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Sembrong Estate	Layang-layang, Johor	1.878696	103.459400	1,778.88	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Hadapan	Malaysia	Hadapan Oil Mill	Layang-layang, Johor	1.762310	103.448013	11,371.82	Certified	Not Applicable	29-Mar-11	19-20 July 2021

Hadapan	Malaysia	Sri Pulai Estate	Layang-layang, Johor	1.617621	103.493465	2,049.87	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Kulai Estate	Layang-layang, Johor	1.661084	103.570639	3,023.42	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Layang Estate	Layang-layang, Johor	1.788781	103.451095	3,258.90	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	CEP Renggam Estate	Layang-layang, Johor	1.874883	103.377487	3,039.63	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	Sandakan, Sabah	5.640834	118.166631	16,764.34	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tun Tan Siew Sin Estate	Sandakan, Sabah	5.649754	118.188772	3,125.60	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tunku Estate	Sandakan, Sabah	5.695778	118.205194	3,199.05	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tigowis Estate	Sandakan, Sabah	5.745396	118.216785	2,074.02	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Sentosa Estate	Sandakan, Sabah	5.599561	118.178923	3,545.54	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Segaliud Estate	Sandakan, Sabah	5.707622	117.753884	4,820.13	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Melalap	Malaysia	Melalap Oil Mill	Tenom, Sabah	5.233156	115.986648	5246.18	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Melalap Estate	Tenom, Sabah	5.223404	115.992040	2,096.73	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Sapong Estate	Tenom, Sabah	5.045466	115.930091	3,149.45	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Binuang	Malaysia	Binuang Oil Mill	Kunak, Sabah	4.704700	118.060210	11,659.58	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Binuang Estate	Kunak, Sabah	4.687893	118.049997	3,271.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021

Binuang	Malaysia	Sungang Estate	Kunak, Sabah	4.658950	118.121355	3,407.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Tingkayu Estate	Kunak, Sabah	4.716962	118.077638	1,881.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Jeleta Bumi Estate	Kunak, Sabah	4.709414	117.977971	3,099.44	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Oil Mill	Kunak, Sabah	4.586585	118.193448	8,345.02	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Estate	Kunak, Sabah	4.575846	118.206571	4,166.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Mostyn Estate	Kunak, Sabah	4.670009	118.169029	4,178.04	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Oil Mill	Tawau, Sabah	4.373961	117.808354	11,545.71	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Estate	Tawau, Sabah	4.390278	117.808586	3,052.66	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Imam Estate	Tawau, Sabah	4.341017	117.894636	3,773.56	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Tiger Estate	Tawau, Sabah	4.409715	117.840613	2,497.86	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Table Estate	Tawau, Sabah	4.365974	117.868354	2,221.63	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Lavang	Malaysia	Lavang Oil Mill	Bintulu, Sarawak	3.431669	113.598862	24,836.54	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Lavang Estate	Bintulu, Sarawak	3.427129	113.586935	4,363.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Rasan Estate	Bintulu, Sarawak	3.405057	113.635653	3,454.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Belian Estate	Bintulu, Sarawak	3.369111	113.560310	2,847.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Lavang	Malaysia	Kelida Estate	Bintulu, Sarawak	3.364892	113.624465	2,460.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Lavang (Special) Estate	Bintulu, Sarawak	3.400634	113.593633	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Pekaka Estate	Bintulu, Sarawak	3.481090	113.641821	2,626.14	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Ruai Estate	Bintulu, Sarawak	3.449198	113.624477	2,460.96	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Dulang Estate	Bintulu, Sarawak	3.460195	113.677984	2,548.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Charquest Estate	Bintulu, Sarawak	3.490618	113.602270	1,448.71	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Paroh Estate	Bintulu, Sarawak	3.463913	113.734106	2,627.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Rajawali Oil Mill	Bintulu, Sarawak	3.373177	113.400308	14,104.45	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Rajawali Estate	Bintulu, Sarawak	3.394716	113.426263	6,087.27	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Samudera Estate	Bintulu, Sarawak	3.502793	113.412122	3,308.60	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Semarak Estate	Bintulu, Sarawak	3.373453	113.375595	2,248.68	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Bayu Estate	Bintulu, Sarawak	3.503470	113.374145	2,459.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Oil Mill	Bintulu, Sarawak	3.390463	113.348888	9,528.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Estate	Bintulu, Sarawak	3.412304	113.359221	2,490.79	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Derawan	Malaysia	Sahua Estate	Bintulu, Sarawak	3.462224	113.366926	2,644.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Takau Estate	Bintulu, Sarawak	3.387069	113.329626	2,107.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Damai Estate	Bintulu, Sarawak	3.440639	113.400749	2,287.04	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Oil Mill	Guadalcanal Province, Solomon Islands	9.442703	160.219366	9025.69	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Estate	Guadalcanal Province, Solomon Islands	9.449012	160.218796	2947.79	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Ngalimbiu Estate	Guadalcanal Province, Solomon Islands	9.463400	160.146900	2498.65	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Mbalisuna Estate	Guadalcanal Province, Solomon Islands	9.447400	160.255700	2868.47	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – West Zone (83)	Guadalcanal Province, Solomon Islands	9.450278	160.140000	245.50	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – Central Zone (53)	Guadalcanal Province, Solomon Islands	9.460000	160.210000	181.71	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBA East Zone (59)	Guadalcanal Province, Solomon Islands	9.468056	160.253889	180.80	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBE East Zone (37)	Guadalcanal Province, Solomon Islands	9.484167	160.322222	102.77	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	Milne Bay Province, Papua New Guinea	-10.315733	150.286233	16508.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Giligili Estate	Milne Bay Province, Papua New Guinea	-10.300139	150.358361	1095.47	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Estate	Milne Bay Province, Papua New Guinea	-10.310944	150.281028	2450.02	Certified	Not Applicable	15-Feb-13	19-20 July 2021

Milne Bay Estates (MBE)	Papua New Guinea	Waigani Estate	Milne Bay Province, Papua New Guinea	-10.309389	150.259639	2341.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Sagarai Estate	Milne Bay Province, Papua New Guinea	-10.432861	150.190917	2864.55	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Padipadi Estate	Milne Bay Province, Papua New Guinea	-10.405083	150.024361	4517.67	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Mariawatte Estate	Milne Bay Province, Papua New Guinea	-10.405083	149.892333	1680.14	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Gurney Estate (259)	Milne Bay Province, Papua New Guinea	From -10.327639 to -10.290528	From 150.284944 to 150.389556	450.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Gurney Estate (231)	Milne Bay Province, Papua New Guinea	From -10.307500 to -10.408056	From 150.284944 to 150.664944	479.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Sagarai Estate (156)	Milne Bay Province, Papua New Guinea	From -10.431250 to -10.290528	From 150.269222 to 150.300222	283.93	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Sagarai Estate (212)	Milne Bay Province, Papua New Guinea	From -10.450833 to -10.405806	From 150.047889 to 150.047889	345.96	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	New Ireland Province, Papua New Guinea	-2.874722222	151.2763889	10720.53	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Kara Estate	New Ireland Province, Papua New Guinea	From -2.706388 to -2.811	From 151.02833 to 151.1849722	1032.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Nalik Estate	New Ireland Province, Papua New Guinea	From -2.87055 to -2.932499	From 151.21499 to 151.429722	2666.75	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	West Coast Estate	New Ireland Province, Papua New Guinea	From -2.81372 to -2.9822	From 151.21499 to 151.292972	627.60	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Noatsi Estate	New Ireland Province, Papua New Guinea	From -2.96055 to -3.109722	From 151.456388 to 151.705277	2064.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021

Poliamba (POL)	Papua New Guinea	Madak Estate	New Ireland Province, Papua New Guinea	From -3.143055 to -3.259722	From 151.75583 to 152.0411	1517.11	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders -North Division (615)	New Ireland Province, Papua New Guinea	From -2.68388 to -2.88	From 150.95 to 150.2566	1022.12	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders- South Division (866)	New Ireland Province, Papua New Guinea	From -2.8711 to -3.188055	From 151.28611 to 151.8355	1257.21	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders -West Division (309)	New Ireland Province, Papua New Guinea	from -2.80944 to -2.99277	From 151.02833 to 151.345277	533.54	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	Morobe Province, Papua New Guinea	-6.088989	145.006104	14606.08	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap East (Gusap) Estate	Morobe Province, Papua New Guinea	-6.088556	146.006	2856.45	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap West (Paddox) Estate	Morobe Province, Papua New Guinea	-6.0494	145.9939	3019.09	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Surinam Estate	Morobe Province, Papua New Guinea	-5.9003	145.7836	2154.14	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Dumpu Estate	Morobe Province, Papua New Guinea	-5.8557	145.7304	2254.36	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Ngaru Estate	Morobe Province, Papua New Guinea	-6.1393	146.6231	854.33	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	J Estate (Jephcott) Estate	Morobe Province, Papua New Guinea	-6.0562	145.933	2824.01	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Madang VOPs (71)	Morobe Province, Papua New Guinea	-5.4625	145.3446	360.00	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Morobe VOPs (253)	Morobe Province, Papua New Guinea	-6.7620	146.1304	283.70	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill	Oro Bay Province, Papua New Guinea	-8.7434	148.1987		Certified	Not Applicable	1-Feb-13	19-20 July 2021

Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Oil Mill	Oro Bay Province, Papua New Guinea	-8.8547	147.7070		Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Embi Estate	Oro Bay Province, Papua New Guinea	-8.8506	148.4292	1737.78	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Ambogo Estate	Oro Bay Province, Papua New Guinea	-8.7125	148.2336	2040.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Estate	Oro Bay Province, Papua New Guinea	-8.7428	148.1817	1780.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sumbiripa Estate	Oro Bay Province, Papua New Guinea	-8.7517	148.9631	2545.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Estate	Oro Bay Province, Papua New Guinea	-8.8481	147.7150	4013.10	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sambogo Estate	Oro Bay Province, Papua New Guinea	-8.7997	148.3400	2637.85	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Sorovi Division(2019)	Oro Bay Province, Papua New Guinea	-8.7586	148.3128	3940.21	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Saiho Division(842)	Oro Bay Province, Papua New Guinea	-8.8475	148.0508	1493.06	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Aeka Division (911)	Oro Bay Province, Papua New Guinea	-8.6739	148.0178	1474.23	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Igora Division (1367)	Oro Bay Province, Papua New Guinea	-8.7175	148.1350	2940.15	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	Oro Bay Province, Papua New Guinea	-8.8936	147.8578	1063.66	Certified	Not Applicable	1-Feb-13	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill	Kimbe, West New Britain, Papua New Guinea	5.622481	150.245278		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kumbango Oil Mill	Kimbe, West New Britain, Papua New Guinea	5.591944	150.211944		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kapiura Mill	Kimbe, West New Britain, Papua New	5.623611	150.684167		Certified	Not Applicable	10-Sep-08	19-20 July 2021

			Guinea							
West New Britain (WNB)	Papua New Guinea	Numundo Mill	Kimbe, West New Britain, Papua New Guinea	5.233333	150.033611		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Waraston Mill	Kimbe, West New Britain, Papua New Guinea	5.483889	150.086667		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Bebere Estate	Kimbe, West New Britain, Papua New Guinea	5.614081	150.251000	2226.71	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kumbango Estate	Kimbe, West New Britain, Papua New Guinea	5.605300	150.196950	2610.80	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Togulo Estate	Kimbe, West New Britain, Papua New Guinea	5.667369	150.186389	1509.20	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Dami Estate	Kimbe, West New Britain, Papua New Guinea	5.514181	150.452058	1507.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Waisisi Estate	Kimbe, West New Britain, Papua New Guinea	5.512966	150.454435	1090.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kautu Estate	Kimbe, West New Britain, Papua New Guinea	5.521269	150.055125	4280.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Karausu Estate	Kimbe, West New Britain, Papua New Guinea	5.520800	150.752600	2387.64	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Moroa Estate	Kimbe, West New Britain, Papua New Guinea	5.520962	150.752590	848.16	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Bilomi Estate	Kimbe, West New Britain, Papua New Guinea	5.617497	150.677997	2011.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Loata Estate	Kimbe, West New Britain, Papua New Guinea	5.653739	150.666787	562.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Haella Estate	Kimbe, West New Britain, Papua New Guinea	5.521269	150.048760	4220.30	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Garu Estate	Kimbe, West New Britain, Papua New Guinea	5.512894	149.992978	3709.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Daliavu Estate	Kimbe, West New Britain, Papua New Guinea	5.569761	150.022617	2484.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Sapuri Estate	Kimbe, West New Britain, Papua New Guinea	5.569761	149.992978	2180.90	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Malilimi Estate	Kimbe, West New Britain, Papua New Guinea	5.657400	150.441497	3837.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Rigula Estate	Kimbe, West New Britain, Papua New Guinea	5.619300	150.792100	3720.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Nomundo Estate	Kimbe, West New Britain, Papua New Guinea	5.499700	150.086600	2645.17	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	Kimbe, West New Britain, Papua New Guinea	5.359989	150.035939	1103.77	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	Kimbe, West New Britain, Papua New Guinea	5.264997	150.009500	1992.59	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Lolokoru Estate	Kimbe, West New Britain, Papua New Guinea	5.114500	150.058797	2453.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Ove Estate	Kimbe, West New Britain, Papua New Guinea	5.580100	149.694400	3541.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Tamare Estate	Kimbe, West New Britain, Papua New Guinea	5.625800	149.735300	1362.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Mosa (1822)	Kimbe, West New Britain, Papua New Guinea	5.594119	150.226439	5008.53	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP East (1817)	Kimbe, West New Britain, Papua New Guinea	5.469011	150.452478	5324.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Central (1964)	Kimbe, West New Britain, Papua New Guinea	5.593700	150.310900	5756.57	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Smallholders VOP West (1279)	Kimbe, West New Britain, Papua New Guinea	5.280369	150.006219	2804.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Kapiura (551)	Kimbe, West New Britain, Papua New Guinea	5.556645	150.850221	551.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Kapiura (850)	Kimbe, West New Britain, Papua New Guinea	5.548892	150.868508	847.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	Kimbe, West New Britain, Papua New Guinea	5.650939	150.022897	700.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	Markham Farms	-6.580870	146.642220	5399.40	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Munum Estate	Markham Farms	-6.542150	146.816230	1734.57	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Maralumi Estate	Markham Farms	-6.542150	146.674450	2427.15	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Estate	Markham Farms	-6.573910	146.648240	1237.68	Certified	Not Applicable	27-Mar-20	19-20 July 2021