	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : ES10170016**
	RSPO PUBLIC SUMMARY REPORT	

CLIENT : SIME DARBY PLANTATION BERHAD – SOU 29 GIRAM

PARENT COMPANY : SIME DARBY PLANTATION BERHAD

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

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

Certification Unit	Mill and Supply Base	GPS Location		Location
		Latitude	Longitude	
SOU 29 Giram	Giram POM	4° 35' N	118° 12' E	Kilang Kelapa Sawit Giram, 91207 Kunak, Sabah
	Giram Estate	4° 35' N	118° 12' E	Giram Estate, 91207 Kunak, Sabah
	Mostyn Estate	4° 39' N	118° 07' E	Mostyn Estate, 91207 Kunak, Sabah

MAP : See Attachment 1

AUDIT DATE : 22nd to 25th April 2024 **DURATION : 12 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 the 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 :	**Selvasingam T Kandiah**	Name :	Shylaja Devi Vasudevan Nair
Signature :		Signature :	
Date :	**26TH JULY 2024**	Date :	19/08/2024

SUMMARY OF AUDITS

Recertification audit					
On-site audit date	:	1 – 4 September 2020 (10 a.d) 27 – 28 April 2020 (4.0 a.d)		No. of auditor days :	14 Auditor Days
Audit team	:	Mohd Ab Raouf bin Asis (LA), Mohd Zulfakar bin Kamaruzaman (LA remote), Rozaimee bin Ab Rahman			
No. of major NCR	:	4	Indicator: 2.1.1, 3.4.3, 3.7.1, 6.1.5		Closing date : 24/11/2020
No. of minor NCR	:	3	Indicator : 2.1.3, 3.3.2, 4.3.1		
Indicate the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X	N/A	X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		N/A	-	-	-
		Indigenous people	Contractor	Others (Please specify)	
		N/A	N/A		
Supply base sampled	:	Mostyn Estate and Giram Estate			
Justification of audit planning	:	Total allocation of auditor days for Giram CU were: Mill = 3 days Mosty Estate and Giram Estate = 3.5 days each for verification of safety and health, environment, good agriculture best practices, Social, HCV and GHG verification plus the verification of Land History and Land Title. Remote audit = 4 days.			
Name of peer reviewer	:				
Report approved by	:	Kamini Sooriamoorthy		Approval date : 24/12/2020	

Annual Surveillance Audit 1 (Remote Audit 30%)					
On-site audit date	:	21 – 23 July 2021		No. of auditor days:	5 auditor days
Audit team	:	Dzulfiqar Azmi (LA), Mohd Zulfakar bin 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)	
		NA			
Supply base sampled	:	Mostyn Estate and Giram Estate			
Changes since the last audit	:	Changes of planted areas due to replanting of field and resurvey by R&D Precision and Agriculture Unit (Ms. Vijaya) on March 2021.			
Justification of audit planning	:	Remote Audit (30%).			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : -	

Annual Surveillance Audit 2 (Combined Audit with SA1)					
On-site audit date	:	7th – 10th June 2022		No. of auditor days :	18 auditor days
Audit team	:	Dzulfiqar Azmi (LA), Rohazimi Mat Nawi, Mohd Zulfakar Kamaruzaman, Razman Salim, Amir Bahari, Ismail Adnan			
No. of major NCR	:	1	Indicator: 7.12.4		Closing date: 9/09/2022
No. of minor NCR	:	3	Indicator: 5.2.1, 5.2.2, 7.3.1		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X		X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		Indigenous people	Contractor	Others (Please specify)	
			X		
Supply base sampled	:	Mostyn Estate and Giram Estate			
Changes since the last audit	:	Changes in planted ha is due to resurvey and updated GPS hectarage by R&D Precision and Agriculture Unit on March 2022. GPS team had conducted GPS mapping to update more accurate area statement in the SEMUA Field Master Data. The field hectarage has been updated in SAP system in March 2022 upon approval by Chief Executive Officer, Upstream Malaysia.			
Justification of audit planning	:	Allocation of mandays during onsite: 6-man days balanced from remote audit ASA 1 and 12-man days ASA 2 to covers 1 POM and 2 estates. Combined audit ASA1-2021 & ASA 2-2022.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 15/09/2022	

Annual Surveillance Audit 3					
On-site audit date	:	29 May, 31 May, 1&2 June 2023		No. of auditor days :	16
Audit team	:	Mohd Razman Salim, Rozaimee Ab. Rahman, Dzulfiqar Azmi & Mohd Zulfakar Kamaruzaman			
No. of major NCR	:	1	Indicator: 7.8.2		Closing date : 1/09/2023
No. of minor NCR	:	1	Indicator : 3.3.2		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X	X	X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X			X
		Indigenous people	Contractor	Others (Please specify)	
		NA	X		
Supply base sampled	:	Giram POM, Giram Estate & Mostyn Estate			
Changes since the last audit	:	No significant changes to the Certification Unit. Revised hectarage for Mostyn Estate.			
Justification of audit planning	:	Total allocation of auditor days for Giram CU were: Mill = 5 days Mosty Estate and Giram Estate = 5.5 days each for verification of safety and health, environment, good agriculture best practices, Social, HCV and GHG verification plus the verification of Land History and Land Title.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 8/09/2023	

Annual Surveillance Audit 4					
On-site audit date	:	22nd to 25th April 2024		No. of auditor days :	12
Audit team	:	Selvasingam T Kandiah, Rozaimee Ab. Rahman, Khairul Najwan bin Ahmad Jahari & Ismail Adnan			
No. of major NCR	:	1	Indicator: 6.7.3		Closing date : 24/7/2024
No. of minor NCR	:	Nil	Indicator :		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X	X	X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X			X
		Indigenous people	Contractors	Others (Please specify)	
		NA	X		
Supply base sampled	:	Giram POM, Giram Estate & Mostyn Estate			
Changes since the last audit	:	No significant changes to the Certification Unit.			
Justification of audit planning	:	Total allocation of auditor days for Giram CU were: Mill = 4 days Mosty Estate and Giram Estate = 4 days each for verification of safety and health, environment, good agriculture best practices, Social, HCV and GHG verification plus the verification of Land History and Land Title.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 7/8/2024	

SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
***Projection Period / Reporting Period**	**Sep. 2020 to Aug. 2021**	**Sep. 2021 to April 2022**	**May 2022 – April 2023**	**May 2023 – April 2024**	**May 2024 – April 2025**
Certified FFB Processed (MT)	130,685.67	90,967.00	113,386.45	97,824.57	100,594.15
Production of Certified CPO (MT)	31,233.88	19,580.55	24,849.37	22,255.09	22,757.28
Production of Certified PK (MT)	7,841.14	4,161.40	5,670.88	4,891.23	4,826.09
Certified Areas (Ha)	8,345.02	8,345.02	8,345.02	**8,245.29	8,230.31**
Planted Areas (Ha)	7,471.32	*7,373.32	7,373.32	7,373.32	7,358.34**
Production Areas (Ha)	5,744.94	5,459.33	5,459.33	5,459.33	5,673.42
HCV Areas / Conservation Areas (Ha)	89.39	89.39	89.39	89.39	89.39
REMARKS	*Changes in planted ha are due to resurvey and updated GPS hectarage by R&D Precision and Agriculture Unit on March 2022. GPS team had conducted GPS mapping to update more accurate area statement in the SEMUA Field Master Data. The field hectarage has been updated in SAP system in March 2022 upon approval by Chief Executive Officer, Upstream Malaysia. **Changes in Mostyn Estate land title hectarage and planted hectarage due to a total of 14.98 Ha (5.92 Ha from Field 2014C & 9.06 Ha from Field 2013A) being sold to Top Borneo Sdn. Bhd. in 2023 as per SEMUA system, Management Department of Sime Darby Plantation Berhad. Thus, reduction in certified hectarage, too. The production area is increased as per total mature Ha in both Estates (due to Immature areas coming into maturity).				

TABLE 2

	PO	PK
hLast years certified volume (MT)**	22,255.09	4,891.23
Last years actual certified sold (MT)	0.00	2,780.66
Last years actual sold under other schemes (MT)	0.00	0.00
Last years sold conventional (MT)	21,214.20	1,831.76
Last year actual sold CSPO credits (where applicable)	1,500.00	0.00
New year certified volume (MT)	22,757.28	4,826.09

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1.0 AUDIT PROCESS

1.1 Certification Body

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

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & 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
Selvasingam T Kandiah	Lead Auditor Health & Safety, GAP	Holds a B. Sc. (Hons) in Agriculture. He had worked as a planter with Kumpulan Guthrie Berhad before retiring including in Liberia. He has more than 29 years of working experience in the oil palm operation. He is a qualified lead auditor for RSPO P&C & MSPO with 15 years of auditing experience.
Rozaimee Ab. Rahman	Auditor Environment	Holds a B.Sc. of Agriculture from University Putra Malaysia. He had more than 5 years of working experience in the oil palm operation.
Khairul Najwan Ahmad Jahari	Auditor Social Internal	Holds a B.Sc. in Forestry from Universiti Putra Malaysia with a total of more than 23 years of working experience in Forest Management, forest inventories, forest harvesting, remote sensing & GIS. He had 15 years of auditing experience in the oil palm operation including auditing in Forestry, HCVF and social issues. He is a qualified Lead Auditor for RSPO P&C, MSPO, Forest Management (FMC), MyTLAS, STLVS and ISO9001.
Ismail Adnan	Auditor Social Internal & HCV	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 Forestry, RSPO and MSPO P & C Auditor with experience in Forest/Oil Palm Social and HCV auditing.

1.3 Audit methodology

The audit covered the Giram Palm Oil Mill, Giram Estate and Mostyn Estate 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. All supply base covered during the audit are Giram Estate and Mostyn 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 initiated the stakeholder consultation by during the on-site audit. In general, there was no negative comments made against this Certification Unit. 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: ▪ A total of 61 employment agreements and 183 payslips (Jan-March 2024) were sampled during this audit. A review of documents for 61 sampled workers found that they have signed employment agreements with the estates/mill. ▪ Interviews with 67 sampled workers showed 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.
2) Settlers	NA
3) Villagers / Local communities (including women	Generally, the villagers have no issue. It was confirmed during interview session with auditor with

representatives, displaced communities)	head of village and villagers' representatives from Kg. Mostyn Lama, Kg. Seri Bahagia, Kg. Sg. Langgas, Kg Cocos, Kg Selamat and Kg. Simpang Empat during the audit.
4) Suppliers	No issue raised. Payments are received in time.
5) Contract workers (local / foreign / Orang Asli workers / male & female)	Interview with contractor workers and documents reviewed, confirmed the employment contracts signed between the respective contractor on one hand, and their workers on the other. All workers been paid by pieced rated wages, daily rated and monthly rated. No abuse at work and force labour occurred for contractor workers. Salary paid via cash payment with payslip.
6) Local & national NGOs	Not available for this audit.
7) Government agencies / Statutory bodies	No complaints received.
8) Independent growers / Smallholders	Consultations with representatives from independent growers and smallholders PT Hafsham, Ong Wen Chen, Peak Profit, Aman Petra and Sinar Khalis, confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc.
9) Indigenous people	No indigenous people lived nearby the CU. Not applicable. Only local community found as verified with head of village and villagers' representatives from Kg. Mostyn Lama, Kg. Seri Bahagia, Kg. Sg. Langgas, Kg. Simpang Empat, Kg Cocos and Kg Selamat during the audit.
10) Contractor	No issues raised from the interviewed contractors during audit.
11) Previous land owner (if any)	The legal ownership and the maps to indicate the boundary stone were sighted at Giram POM, Giram Estate and Mostyn Estate. The Land Title for all estates have been verified. The Land Titles initially originated from 11 Smallholders and sold to Harrisons Malaysian Plantations Sdn Bhd in 1984-1992. The record of transfer from the smallholders Harrisons Malaysian Plantations Sdn Bhd were sighted. The land was further sold to Golden Hope plantations in 1991 and after that, was merged by Sime Darby in 2008. As of to date, some land title has been approved and ownership changed under the name of Sime Darby Plantation (Sabah) Sdn Bhd, however, some are still pending on the ownership name change due to cost restriction. The interviewed head of village and representatives from Kg. Mostyn Lama, Kg. Seri Bahagia, Kg. Sg. Langgas, Kg. Simpang Empat, Kg Cocos and Kg Selamat there was no issue on land dispute at SOU Giram.
12) Others (please specify)	SDPB have good commitment in providing facilities for continuous learning for children of estate workers mainly foreigners. CLC facilities well maintained and no issue to support and assist CLC programs.

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 Giram Certification Unit (Giram CU) is one of the Strategic Operating Unit (SOU) of Sime Darby Plantation Sdn. Bhd. (SDPSB). Located in Kunak, Sabah, East Malaysia, the CU is also known as SOU 29. The CU was certified by SIRIM QAS International Sdn Bhd on 13th July 2015.

The Giram CU comprises of the Giram Palm Oil Mill (Giram POM) and two supply bases i.e., the Giram Estate and Mostyn Estate. All the estates are owned by SDPB. The Giram POM has a mill capacity of 60 mt/hour. All the estates have been fully developed before 2005.

The CU did not have any certification scheme beside of RSPO/MSPO P&C and Supply Chain.

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

The FFB sourced from company owned estates that are certified and a small proportion from third party suppliers. Details of the FFB contribution from each source to the Giram Palm Oil Mill were as follow:

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 April 2023 – Mar 2024

Estates	FFB Production	
	Tonnes	Percentage (%)
Giram Estate	48,904.62	36.11
Mostyn Estate	47,193.74	34.85
Total Supply Bases	96,098.36	70.96
Sungang Estate (certified)	462.59	0.34
Total Certified RSPO FFB Production	96,560.95	71.30
Third Party OCP (non-certified)	38,870.02	28.70
Overall Total FFB Production	**135,430.97**	**100.00**

Table 2: Projected FFB production by supply base for the next reporting period **May 2024 – April 2025**

CU own estates	FFB Contribution	
	Tonnes	Percentage (%)
Giram Estate	51,035.290	31.11
Mostyn Estate	49,558.860	30.21
Total Supply Bases	100,594.15	61.32
(certified)		
Total Certified RSPO FFB Production	100,594.15	61.32
Third parties (non-certified)	63,453.72	38.68
Grand Total	**164,047.87**	**100.00**

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period
April 2023-Mar 2024

RSPO Supply Chain Model: Mass Balance	**Total (MT)**
FFB Received	135,430.97
FFB Processed	135,430.97
Certified FFB Processed	96,560.95
Non-certified FFB Processed	38,870.02
Crude Palm Oil (CPO)	
Overall CPO Production	29,145.80
Certified CPO Production	21,214.20
Certified CPO delivered as RSPO	0.00
Certified CPO delivered as non-RSPO	21,214.20
Certified CPO delivered under other sustainable schemes	0.00
Credits traded through Books and Claim	1,500.00
Palm Kernel (PK)	
Overall PK Production	6,471.33
Certified PK Production	4,612.42
Certified PK delivered as RSPO	2,780.66
Certified PK delivered as non-RSPO	1,831.76
Certified CPO delivered under other sustainable schemes	0.00
Credit traded under Book & Claim	0.00

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

	Total (MT)
FFB Received	100,594.15
FFB Processed	100,594.15
CPO Production	22,757.28
PK Production	4,826.09

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Giram Estate	3,884.42	4,166.98
Mostyn Estate	3,473.92	4,063.33
Total	7,358.34	8,230.31

Table 6 Planting profile for *Giram* CU

Estate	**Year of planting**	**Planting Cycle**	**Mature (Ha)**	**Immature (Ha)**	**Planted area**	**% of planted area mature**	**% of planted area immature**
Giram	1996	1	318.81	0	318.81	100%	0
	1999	1	143.20	0	143.20	100%	0
	2009	2	174.20	0	174.20	100%	0
	2011	2	350.30	0	350.30	100%	0
	2012	2	186.13	0	186.13	100%	0
	2013	2	176.71	0	176.71	100%	0
	2014	2	75.20	0	75.20	100%	0
	2015	2	147.71	0	147.71	100%	0
	2016	2	168.63	0	168.63	100%	0
	2018	2	458.32	0	458.32	100%	0

	2019	2	217.72	0	217.72	100%	0
	2020	2	302.88	0	302.88	100%	0
	2021	2	160.83	165.57	326.40	49%	51%
	2022	2	0	304.49	304.49	100%	100%
	2023	2	0	256.42	256.42	100%	100%
	2024	2	0	277.30	277.30	100%	100%
		Total	2880.63	1003.79	3884.42	74%	26%

Estate	Year of planting	Planting Cycle	Mature (Ha)	Immature (Ha)	Planted area	% of planted area mature	% of planted area immature
Mostyn	1957	1	1.88	0	1.88	100%	0%
	1996	1	173.84	0	173.84	100%	0%
	1997	1	155.68	0	155.68	100%	0%
	2002	2	109.39	0	109.39	100%	0%
	2003	2	118.18	0	118.18	100%	0%
	2005	2	68.96	0	68.96	100%	0%
	2009	2	194.00	0	194.00	100%	0%
	2010	2	211.82	0	211.82	100%	0%
	2014	2	142.35	0	142.35	100%	0%
	2015	2	107.65	0	107.65	100%	0%
	2016	2	138.07	0	138.07	100%	0%
	2017	2	123.62	0	123.62	100%	0%
	2018	2	287.51	0	287.51	100%	0%
	2019	2	180.13	0	180.13	100%	0%
	2020	2	285.19	0	285.19	100%	0%
	2021	2	101.51	99.09	200.60	51%	49%
	2022	2	0	281.88	281.88	0%	100%
	2023	2	0	182.78	182.78	0%	100%
	2024	2	0	117.38	117.38	0%	100%
		Total	2,792.79	681.13	3,473.92	80%	20%

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Shylaja Devi Vasudevan Nair
Position	:	Head, Sustainability Compliance Unit, GSD
Address	:	Level 5, Main Block, Plantation Tower, No. 2, Jalan PJU 1A/7 47301, Ara Damansara, Selangor, Malaysia
Phone no.	:	+60 3-7848 4000
Fax no.	:	+60 3-7848 4363
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 to certified products during the Surveillance 4 audit.

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 :

11 estates in Indonesia have not been certified yet. As per the latest TBP in July 2023, all units will be certified in 2024. SDPB has submitted and approved by RSPO Deputy Director of Compliance, RSPO Secretariat on 13/07/2023. Refer to indicator 5.5.2.d.

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

As above.

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

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification? ☐ Yes ■ No

If no, please state reasons

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

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

No Changes

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): 0	List :	n/a
	Total no. of major NCR(s): 1	List :	6.7.3
4.2	For SC (Details checklist refer to Attachment 3) :		
	Total no. of minor NCR(s): 0	List :	n/a
	Total no. of major NCR(s): 0	List :	n/a

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has 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. The 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.

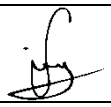
■ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

■ 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.

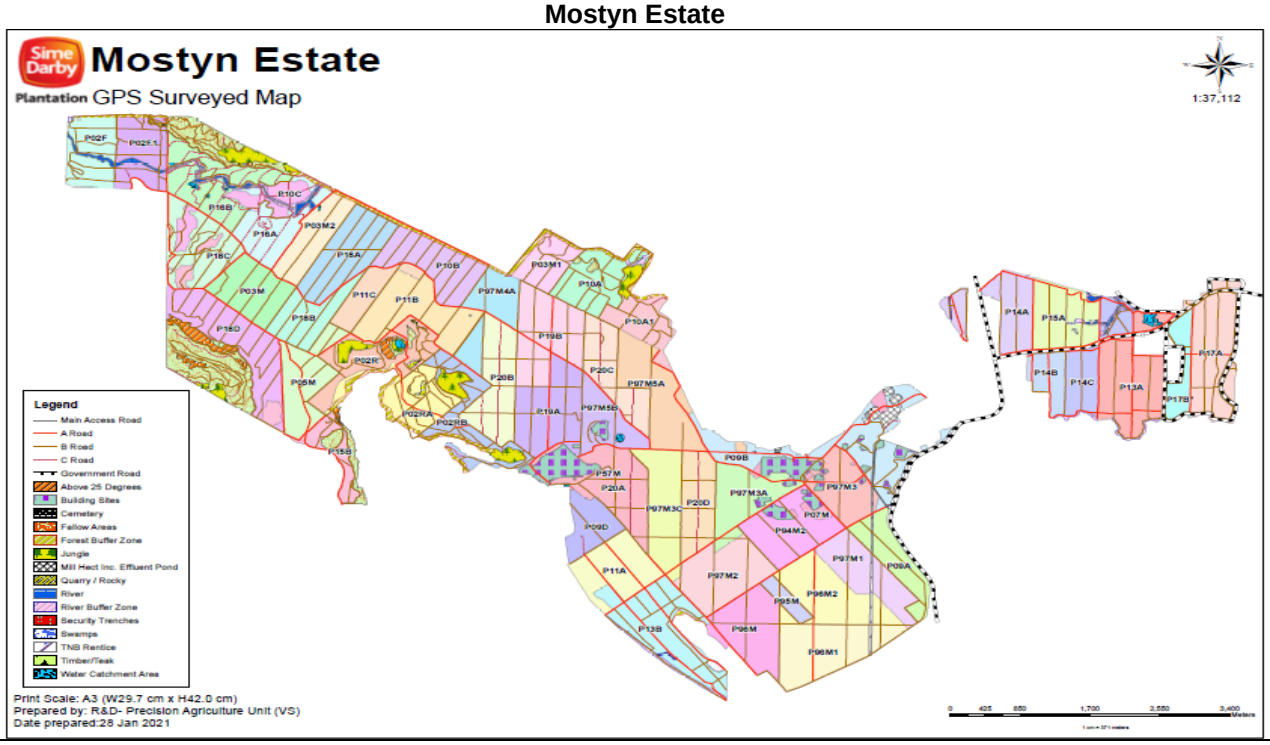
7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON-CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON-CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team Leader :	Selvasingam T Kandiah		24/07/24
	(Name)	(Signature)	(Date)

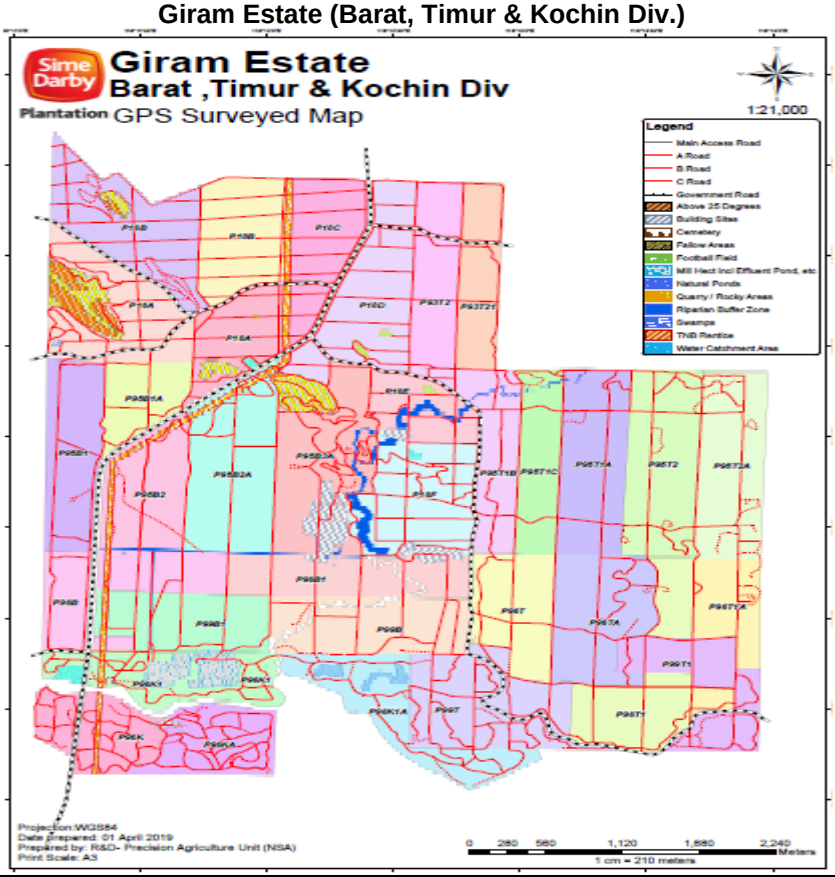
Attachment 1 - Map

Map GIRAM CU

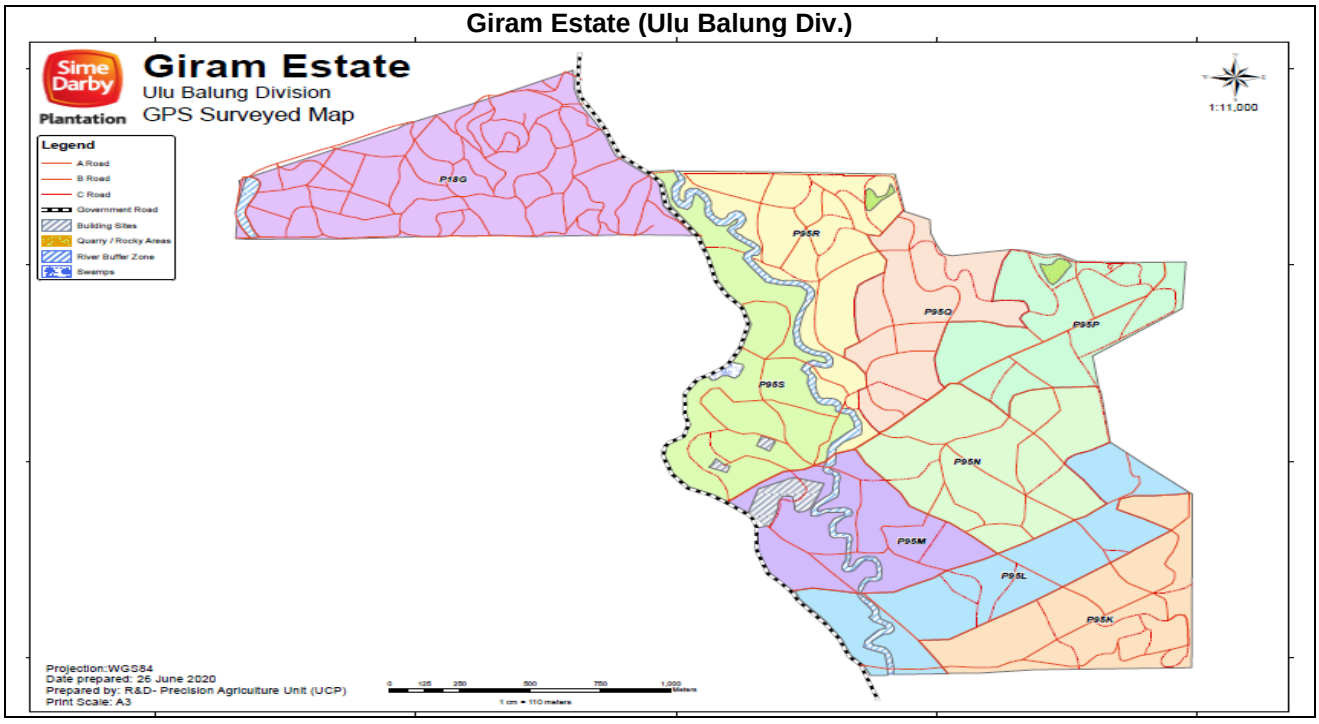
Mostyn Estate



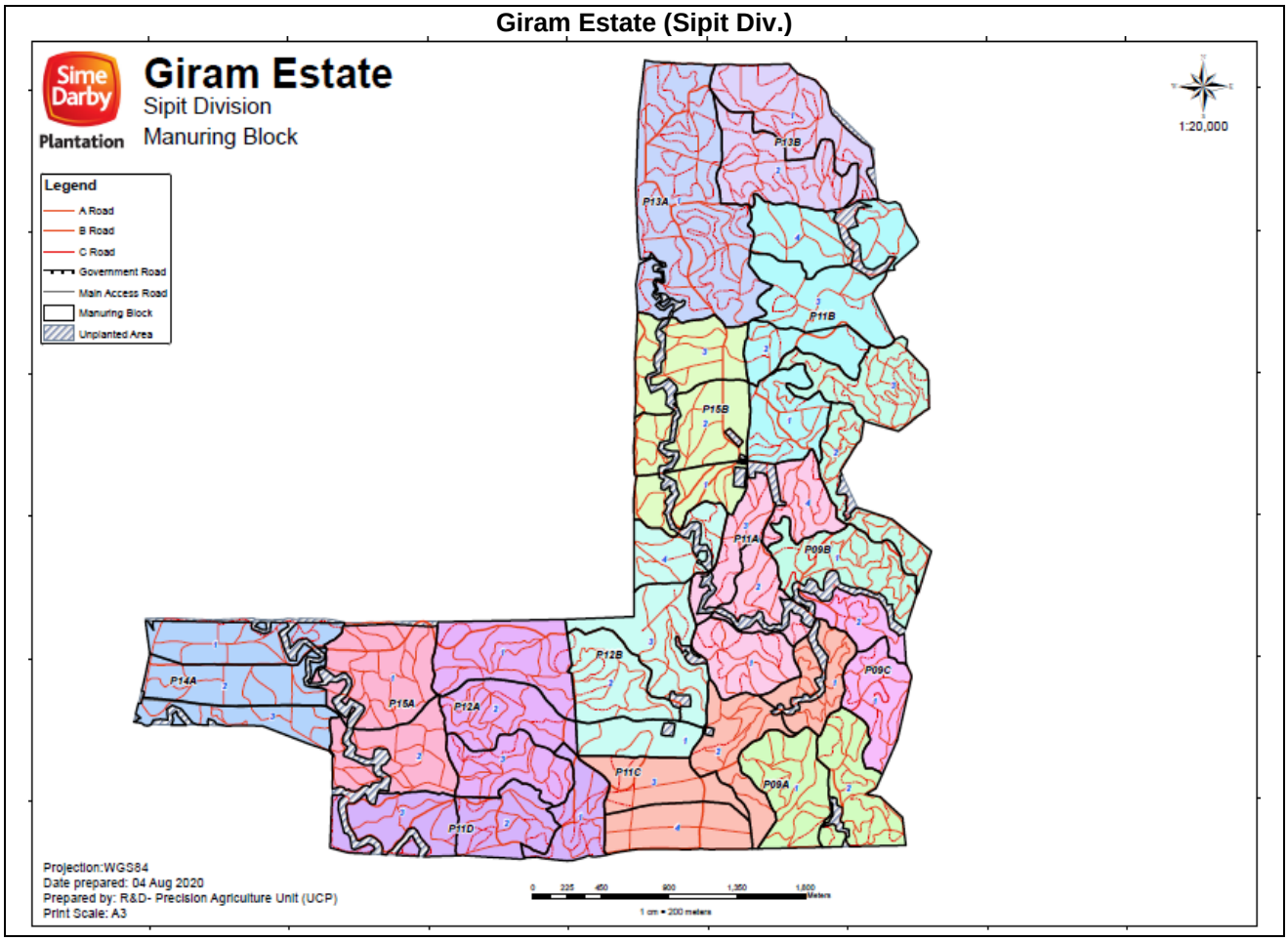
Giram Estate (Barat, Timur & Kochin Div.)



Giram Estate (Ulu Balung Div.)



Giram Estate (Sipit Div.)



Attachment 2 – 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 : 22nd to 25th April 2024

3. Site of assessment : Strategic Operating Unit (SOU) 29 Giram

- Giram POM
- Giram Estate
- Mostyn 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, March2018 / MSPO 2530 -3 & -4: 2013 / MSPO SC
b. RSPO Certification System Documents
c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

Audit team leader: Selvasingam T Kandiah (STK)

Auditor:

- Rozaimee Ab Rahman (RAR) (LA MSPO – 4 & MSPO SC)
- Ismail Adnan (IA)
- Khairul Najwan bin Ahmad Jahari (KN)

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 andevaluation of records.

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

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

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

a) Reporting time frames for economic data are:
   i. Calendar year (January to December): **January 2023 to December 2023**, and
   ii. 12 month period counting up to two months before audit month: **Mar 2023 to Feb 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

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major nonconformities shall be addressed within90 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.

9. Confidentiality Requirements

SIRIM QAS International shall not disclose any information concerning the company regarding all mattersarising or coming to its attention with the conduct of the programme, which is of confidential in nature otherthan information, which is in the public domain.
In the event that there are any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

10. Working Language : English and Bahasa Malaysia

11. 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 thisaudit.

12. 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

13. Assessment Programme Details : As below

Date / Time	Coverage of assessment / Activity / Site	STK	RAR	IA	KN
Day 1-22/04/24 (Monday) 9.00am – 9.30am	Opening Meeting • Audit team Leader - Briefing on assessment objectives, scope, methodology, confidentiality clarification, audit criteria and programmes • Organization Representative - Briefing RSPO implementation, significant change on organization activity, structure, certified areas, machinery, FFB supply bases, Time bound plan, actions taken to address previous audit findings.	/	/	/	/
	GIRAM POM				
9.30am – 1.00pm	**Site observation to GIRAM POM** **P1, P2, P3,P4,P5, P6, P7** • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects, chemical management • Good Milling Practice / Good agricultural practices • Legal & Other requirement • Environmental management, waste & chemical management • GHG Calculation • TBP Supply Chain • Verification of basic information mill/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • GHG Calculation	/	/	/	/
1.00pm – 2.00pm	Lunch Break	/	/	/	/
1.30pm – 5.00pm	Continue assessment at respective sites	/	/	/	/

Day 2-23/04/24					
(Tuesday)	**RAR to Continue assessment at GIRAM POM**		/		
9.00am – 9.30am	**Site observation to GIRAM ESTATE (STK, IA & KN)** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/		/	/
1.00pm – 2.00pm	Lunch Break	/	/	/	/
1.30pm – 5.00pm	Continue assessment at respective sites	/	/	/	/
	MOSTYN ESTATE				
Date / Time	**Coverage of assessment / Activity / Site**	**STK**	**RAR**	**IA**	**KN**
Day 3– 24/04/24 (Wednesday) 9.00am – 1.00pm	**Site observation to MOSTYN ESTATE** **P1, P2, P3,P4**,**P5, P6, P7** • Verification of basic information estate/Metric templates • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors,	/	/	/	/

	supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting				
1.00pm – 2.00pm	Lunch Break	/	/	/	/
1.30pm – 5.00pm	Continue assessment at respective site	/	/	/	/
	ESTATE				
Date / Time	Coverage of assessment / Activity / Site	**STK**	**RAR**	**IA**	**KN**
Day 4– 25/04/24 (Thursday) 8.30am – 1.00pm	**Site observation at GIRAM ESTATE (RAR)** **Site observation at unfinished sites (STK, IA & KN)** **P1, P2, P3, P4**, **P5, P6, P7** • Verification of basic information estate/Metric templates • TBP • Confirmation of time bound plan & review of partial certification • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative/Union, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, Peat Management, Buffer Zones, BMP for Buffer Zones. • GHG Calculation • New planting	/	/	/	/
12.30pm – 2.30pm	Lunch Break -	/	/	/	/
2.30pm –3.00pm	Continue assessment at respective site	/	/	/	/
2.30pm –4.00pm	Audit Team Discussion	/	/	/	/
4.00pm – 5.00pm	Closing meeting	/	/	/	/

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	Giram CU has continued to use the internet to disseminate public information relating to company policies, land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The SDPB website address is https://simedarbyplantation.com/.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	Yes	SOU 29 Giram CU continued to use the internet to disseminate public information in appropriate language relating to land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The SDPB website address is https://simedarbyplantation.com/.
	1.1.3 (C) Records of requests for information and responses are maintained.	Yes	Giram CU continued to maintain the records of requests for information and their responses which included the government agencies/ regulatory bodies, local communities, etc. Requests for information and Giram CU responses were maintained accordingly through the inspections book and letters kept in the mill and supply bases. Management documents relating to environment, social and legal issues, were available to the public except for those prevented by commercial confidentiality 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 requested by the relevant stakeholder during the annual stakeholder meeting.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	Yes	Review of the records kept in the internal and external communication files found that the operating units at Giram CU have followed the procedures and manuals. For internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets observed displayed on notice boards at the office and the muster ground were also used as a means of internal communication. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees. For external communications, they were mainly in the form of correspondence, which was kept in the External Communication File.

Clause	Indicators	Comply Yes/No	Findings
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	Yes	Stakeholder list FY2024 was established at Giram CU (POM and estates). Stakeholders such as internal stakeholder i.e., workers leader, women leader, ethnic leader and external stakeholders i.e., local communities, authorities, contractors, suppliers, FFB suppliers and NGOs were included in the list. Nominated representatives with contact number and address were also sighted and verified.
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	Code of Business Conduct established by Sime Darby dated February 2022 was verified implemented in all business operations and transactions, including recruitment and contracts. Ikrar Intergriti Vendor and Kod Etika Kerja Vendor were signed by the following verified contractors, as listed above.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	Yes	Among the system in place to monitor compliance with of the COBC include internal audits conducted by the Group Integrity Governance Assurance Department, tender awards to be decided by tender committee to ensure independence and transparency; and vendor COBC developed to outline the standards of behavior required on Sime Darby Berhad's vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group. All vendors are required to declare their compliance through the Sime Darby Berhad Vendor Integrity Pledge which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking.

Principle 2: Operate legally and respect rights

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

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements.	Yes	Giram has continued to comply with all applicable local, national and ratified international laws and regulations.
	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	Giram CU has documented the Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. Lists of applicable legal and other requirements were made available during the assessment. Documented procedures were established and implemented; Various sources were referred in obtaining information about the updates of legal requirements. This includes checking with the industrial association, attending seminar/conference, refer at government agencies websites, etc. Changes to the law and regulation are monitored by the Group Sustainability Department (GSD). At GPOM, the latest update was done on 01/08/2023 while Mostyn Estate on 31/01/2024,

Clause	Indicators	Comply Yes/No	Findings
			and Giram Estate on 16/02/2024.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	Yes	Boundaries were found clearly demarcated.
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 available in the stakeholder lists and duly updated with latest updated for FY2024 the latest on 20/04/2024 at Giram POM and January 2024 at Giram Estate. They include harvesting and heavy machinery contractors, transporters, replanting contractors and others.
	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	It was evident that agreements with third parties contain clauses on meeting applicable 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.
	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 signed with contractors contain clause on compliance with employment laws, which would include laws related to employment of children and young persons. Contractors also signed the Vendor Integrity Pledge in which vendors will comply with the Vendor COBC. The Vendor COBC in turn, contains provisions which state that Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/ or formal and structured apprenticeship, educational and training programmes. Based on records verification, interviews and observations made during the audit, there was no evidence of any young persons employed within Giram CU.
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	Yes	Giram POM has kept the following information for the directly source of FFB from its own and OCP supply base: 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 c) Valid MPOB license

Clause	Indicators	Comply Yes/No	Findings
	• One or more supporting documents for claims • Valid MPOB license		The evidence of the current document in the 'Desktop Review Assessment for New OCP Suppliers'. At present the mill possesses the information on geo-location of FFB origins, valid MPOB licenses and OCP Land Title for all the directly source FFB as verified by the auditor.
	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	Giram POM is has kept for the following information for the indirectly source of FFB: ▪ Information on geo-location of FFB origins from smallholder surrounding. ▪ Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder ▪ Valid MPOB The evidence of current documents in the 'Desktop Review Assessment for New OCP Suppliers'. At present the mill has kept information of geo-location of FFB origins, valid MPOB licenses and OCP Land Title for all the indirectly source FFB (collecting center).

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	Giram POM and supply bases have established and implemented its commitment to long-term sustainability and financial viability through an operating expenditure/capital expenditure planning. The mill has a budget for financial year Jan - Dec comprises of the following components. ▪ Crop processed with anticipated extraction ratios including a 5-year forecast. ▪ Cost components include the following ▪ General charges statement ▪ General charges ▪ Cost of supervision/Cost of labour ▪ Cost of other ▪ Cost of RSPO/MSPO & Other Management system ▪ Capital expenditure statement ▪ Building, utilities, welfare ▪ Plant & machinery ▪ Office equipment

Clause	Indicators	Comply Yes/No	Findings
			▪ Furniture & fittings ▪ Electrical installation ▪ Plant /Mill inclusive of processing /dispatch cost The five years planning horizon 2024-2028 is available.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	Yes	The replanting programs until 2028 were sighted for the estates. This program is reviewed once a year (latest in Jan. 2023) and incorporated in the annual financial budget.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	Yes	Giram CU continued to hold management reviews at planned intervals that is once a week after internal audits. During the review matters related to RSPO/MSPO internal audit results especially and corrective action plan taken based on assessment findings were discussed. For reviewing process performance management had carried out internally meetings & during muster call to discuss related crop quality, etc. The management review meeting was held on 22/02/2024 at Giram Estate, on 24/03/2024 at Mostyn Estate and 04/03/2024 at Giram POM. Management has transparently addressed the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of RSPO.
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	Yes	Continuous Improvement Plan dated January 2024 was implemented at the POM and all Estates in Giram CU. The improvement plans outlined issues highlighted as per in the EAI, internal audit as well as external audit. The management documents in relation to social and environmental plans and impact assessments were made available and maintained at all audited operating units. The documents among others as listed below: ▪ Social Impact Assessment ▪ Management Plan on Social Impact Assessment 2024 ▪ Management Plan on Environmental Assessment 2024 Action Plan for continuous improvement can be seen from efforts carried out by Sime Darby Plantation Berhad to enhance workers' rights and welfare. Among them include the roll out of new communication plan at the Giram CU which commenced with distribution of video on grievance channel, *Suara Kami* poster with contact numbers and QR code for channelling grievances pasted at workers' housing, *Suara Kami* card distribution to all workers, commencement of Social Dialogues involving management and workers' representatives on workers' welfare, etc.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><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.</td><td>Yes</td><td>The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given was tele with their database system.</td></tr>
<tr><td rowspan="2">3.3
Operating procedures are appropriately documented, consistently implemented and monitored.</td><td>3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</td><td>Yes</td><td>Giram CU continued to use and implement SOP for each of the processes. Brief version of the SOP was displayed at the appropriate locations. Copies of the documented SOP were presented to the audit team. It was observed that activities being implemented which involved safety, health, environmental, quality, employees, and others, had followed the established SOP.
a) Agriculture Reference Manual (ARM),
b) Estate Quality Management System (EQMS) Manual,
c) Safety Standard Operating Procedures (SSOP),
d) Sustainable Plantation Management System Manual (SPMS),
e) “Guidelines on River Management” Manual, ESH Management System Manual,
f) Occupational Safety and Health Manual,
g) Pictorial Safety Standards, and Security Guidelines (PSS)
h) Plantations / Mill Quality Management System (PQMS / MQMS) standard operating manual
i) Laboratory Process Control Manual
j) Security Guidelines</td></tr>
<tr><td>3.3.2 A mechanism to check consistent implementation of procedures is in place.</td><td>Yes</td><td>The estates and the mill had established mechanisms to perform checking to ensure consistent implementation of procedures. The Agronomy and Agricultural Services Department, Group Sustainability Department, Plantation Head and relevant Head Office personnel including the Regional CEO/GM inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Other mechanism as described below.
<table>
<tr><td></td><td colspan="2">Estates</td></tr>
<tr><td></td><td>Areas</td><td>Action/Activities</td></tr>
<tr><td rowspan="3">1</td><td rowspan="3">Daily</td><td>Supervision by field staff/Assist/Manager</td></tr>
<tr><td>Report of daily activities/costings/variation</td></tr>
<tr><td>WA group - digital supervision</td></tr>
<tr><td rowspan="4">2</td><td rowspan="4">Schedule</td><td>Quarterly ESH meeting</td></tr>
<tr><td>RGM visits on field activities</td></tr>
<tr><td>Internal audits by GCAD/SHO</td></tr>
<tr><td>Annual EPMC</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></td><td>External audit RSPO /MSPO</td></tr>
<tr><td></td><td></td><td>HQ visits / Agronomist visits</td></tr>
<tr><td></td><td></td><td>Regional CEO / GM visit.</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Medical /health</td><td>Visits by KKM</td></tr>
<tr><td>Annual medical surveillance.</td></tr>
<tr><td colspan="3"></td></tr>
<tr><td></td><td colspan="2">Palm Oil Mill</td></tr>
<tr><td></td><td>Areas</td><td>Action/Activities</td></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Daily</td><td>Supervision by staff/Assist Manager</td></tr>
<tr><td>Report of daily activities/costings/variation</td></tr>
<tr><td rowspan="5">2</td><td rowspan="5">Schedule</td><td>Quarterly ESH meeting</td></tr>
<tr><td>Internal audits by GCAD / GSD</td></tr>
<tr><td>Region safety officer 2x/year visits</td></tr>
<tr><td>External audit RSPO /MSPO</td></tr>
<tr><td>Regional CEO / GM visit.</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Annual</td><td>Annual EPMC</td></tr>
<tr><td>Medical surveillance</td></tr>
</table>
</td></tr>
<tr><td></td><td>3.3.3 Records of monitoring and any actions taken are maintained and available.</td><td>Yes</td><td>The implementation of SOPs is monitored on a daily basis by the field staff and Assistant Managers with overall overview by the Managers. The monitoring is done via supervision and records maintenance. The estates among others maintained the following records.
a) work program / Field cost books
b) bin cards, Harvesting Intervals,
c) Monthly Estate Report and Account,
d) Monthly Operations, monthly rainfall,
e) pest and diseases monthly return,
f) agrochemical monthly consumption
g) harvesting details i.e. daily inspection report - yield improvement program.

Similarly, in the mill, monitoring records maintained among others were related to;
a) monitoring of effluent / black smoke
b) Processing & produce parameters
c) Dispatches / scheduled wastes etc.
d) monitoring consistent implementation of procedures through internal audit
e) daily shift report for the process performance.
f) There was a flow chart showing method for monitoring compliance of requirements including legal requirements.
g) Internal audits are performed once a year minimum.</td></tr>
</table>

<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>There was no new planting in Giram CU. Based on hectarage statement provided and through checking the Google Maps, global forest watch website, Estate Maps, interview with estate management and relevant stakeholders, also through verification on hectarage statement there were no new planting or new development of areas at the estates.

The Social Impact Assessment (SIA) has been carried out for SOU 29 Giram and a report dated September 2013 was produced and sighted during the audit. The SIA consultations for Giram Estate, Giram Palm Oil Mill and Mostyn Estate were carried out on 28/08/2013, 27/08/2013, and 29/08/2013. 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, mandore, 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.

Giram 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.

The latest review for EIA as per table below:
<table>
<tr><td>Operating unit</td><td>Date review</td><td>Remark</td></tr>
<tr><td>Mostyn Estate</td><td>2/02/2024</td><td>Information remaining the same</td></tr>
<tr><td>Giram Estate</td><td>2/02/2024</td><td>No changes made</td></tr>
<tr><td>Giram Mill</td><td>6/02/2024</td><td>No change made</td></tr>
</table>
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	Yes	Based on the records available, there was evidence that the assessment was done with the participation 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 which was carried out from 19/1/2024 – 16/2/2024 (stakeholder meeting & addendum of SIA related to replanting activities). 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. For both the Mill and Estates, a SEIA Plan was available and verified by the Auditor
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	Yes	The organization has established and updated Environmental Management programme, Environmental Pollution Prevention Plan, Reduction of Natural resource plan and management and prevention of waterways in year 2024. Among the actions been implemented were training, signages and demarcation, engineering control and timely inspection. Sighted during site visit at mill and estates, the control and mitigation action such as in workshop, store, boiler areas, monsoon drain and etc were well controlled by the operating units. The Auditor had verified evidence that the Action Plans for environmental management and monitoring plan in each estate and mill are reviewed (annually or earlier), implemented and updated in a participatory way.
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	Yes	The procedure details the process of hiring (application form, screening, interview, requisition approval from Regional GM, medical check-up and issuance of letter of offer). Employment procedures for retirement and termination are available in the local workers' employment contracts. Similarly, migrant workers' contracts also contain provisions for mutual termination. The retirement procedure does not apply to migrant workers. Promotion procedures are also stated in the procedure, but they are subject to annual performance indicators.
	3.5.2 Employment procedures are implemented, and records are maintained.	Yes	Evidence of implementation of the employment procedure is available in the workers' files such as the application form, interview, medical test and issuance of the offer letter.
3.6 An occupational health and safety	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans	Yes	The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment.

Clause	Indicators	Comply Yes/No	Findings
(H&S) plan is documented, effectively communicated and implemented.	and procedures are documented and implemented.		HIRARC is subject for a review in event of the following; a) Change in work process b) Revision/changes in legislative requirement c) Occurrence of accidents Appropriate risk control measures were determined and implemented for the respective activities and operation. Most of the moving parts and rotating machinery were installed with machine guarding and properly covered. Appropriate administrative controls such as safety signage were displayed at all workstations in the mill and estate office and workshop. In general, the control measures were appropriate to the identified risks. The Health, Safety & Environment (HSE) Policy Statement by Upstream Malaysia was revised and signed by the CEO. It is available in Bahasa Malaysia and English language. The policy was communicated to all employees through briefings. Hardcopies of policies were seen displayed at the estates and mill notice boards. Based on interviews with mill workers, harvesters, spraying and manuring operator, observed they are aware and understood regarding occupational health and safety matters. The hazard identification, risk assessment and risk control (HIRARC) procedure were established. Giram 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 SDPB with input from respective Assistant Manager (Estate and Mill) to guide them in developing the registers. Besides HIRARC, CHRA and associated mitigation plans, the 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.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	Yes	The effectiveness of implementation health & safety plan has been monitored by daily basis. Safety signboard, pictorial safety standards, PPE, etc has been published and display at workplace areas (notice board, muster call, etc). CU also monitored safety risk in workplace operation on a monthly basis. The SDPB Health and Safety plan among others include the following: a) To ensure zero class 1 occupational accident. b) Reduction in 50% LTI frequency rate c) to ensure zero compounds and penalty by the authority The implementation of OSH plan was monitored by internal audits conducted by OSH officers from GSD / RSQM department.

Clause	Indicators	Comply Yes/No	Findings
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.	Yes	Formal training programmes for FY2024 covered all aspects of the RSPO Principles and Criteria. Regular assessments of training needs were presented to auditors by the Giram 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	Relevant training records are available.
	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	Last training for PIC in charge of SCCS was conducted in May 2023 for internal and for external (contractor), in Jan 2024. Training focus on relevant Supply Chain related procedures and record. Training material was found adequate in addressing the standard requirements.

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 physically separating them, the inly MB Module is applicable.	NA	Not applicable since this mill is Mass Balance.
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	Giram POM received certified FFB from its owned estates (Giram Estate and Mostyn Estate), and uncertified FFB from surrounding smallgrowers and smallholders known as OCP. Thus, Giram POM has qualified for the Mass Balance 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. Details as in the Table 3 of this report.
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified	Yes	Refer at Table 4 of this report.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.		
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	Member Name: Giram Oil Mill - Sime Darby RSPO Membership Number: 1-0008-04-000-00 (Sime Darby Plantation Berhad) Type of Business:Oil mill Copy of Shipping Announcement was provided during the audit as evident of compliance to reporting requirement as listed by the standard.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	The site shall have written proc and/or work instructions to ensure the implementation of all elements of the applicable SC 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	Giram POM had revised their documented procedure title 'Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia, dated January 2024. The procedure described the following: Clause 4.0 ~ responsibilities - of for the implementation of RSPO SCC i.e. head of operating unit Clause 5.0 ~ Control of document & records Clause 6.0 ~ Delivery of FFB from the estate Clause 7.0 ~ Receiving FFB at the mill Clause 8.0 ~ ISCC compliant waste / residue maerials Clause 9.0 ~ process monitoring Clause 10.0 ~ Products despatch – Clause 11.0 ~ non-conforming product and / or documentation – requirement to downgrade the RSPO Product Clause 12.0 ~ product claim – shall follow RSPO rules on market communication & claim Clause 13.0 ~ Outsourced contractor - the mill has established list of outsourced contractors. Sighted list of transporters for CPO and PK. Clause 14.0 ~ Training – the mill shall provide training for relevant personnel carrying the task at tech critical control point (CCP). Clause 15.0 ~ Reclassification of mill's RSPO / SPO supply chain model - Reclassification of mill's supply chain model may be determined by upstream / GT. CB shall be notified GSD on reclassifications. All communicated shall be recorded. Clause 16.0 ~ Production volume Clause 17.0 ~ Conversion Factors Clause 18.0 ~ Internal Audit Clause 19.0 ~ Complaints Clause 20.0 ~ Management Review The procedure was kept in file RSPO Supply Chain and Traceability. Appropriate changes were also made in the change to include the Latest RSPO SCCS Requirement. Last training for PIC in charge of SCCS was conducted in May 2023 for internal and for external (contractor) conducted in Jan 2024. Training focus on relevant Supply Chain related procedures and record. Training material was found adequate in addressing the standard requirements. Based on appointment letter dated Jan 2023, the Assistant Engineer and the QA Supervisor appointed as Person-in–charge for RSPO/ISCC/MSPO on site, assisted by weighbridge operators and other defined critical control point (CCP) personnel' Giram POM 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 Giram POM manages the FFB from certified source. No issue regarding receiving Non-certified FFB as this mill is a MB Mill.

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	As describe under 'Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia', dated January 2024, para 18 - Internal audit. Audit report made available. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2020 requirements. RSPO internal audit was conducted in Feb 2024 by the internal auditors. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. One (1) Major NCR was raised by auditors. Audit findings, corrective action and root cause were submitted to the internal auditor. Audit attendance sheet, audit plan, audit notes, were sighted by auditor.

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.	Yes	Giram POM had continued to receive certified FFB from own estates which are Giram Estate, and Mostyn Estate and certified Diversion crop from Binuang SOU. Uncertified FFB from surrounding smallgrowers and smallholders which is 26 suppliers. The validity of the certificate of the supplier has been checked accordingly. 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.

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 sales and delivery was sighted and found adequate. Sales activities are usually handled by Sime Darby Oils – Global Trading (GT) team on behalf of Giram POM. Sample deliveries document were sighted during the audit, and it was found all related information was adequate. Giram POM's RSPO certificate number and product name together with model used were stated in the delivery documents.

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 is 1 outsource company CPO transporter and the agreement document was available and communication on the RSPO supply chain requirement was communicated to them. There is a clause regarding Supply chain in the 'annexure 5' of agreement. Record of training dated Jan 2024 for transport contractor was sighted by the auditor. There is a contract document between Giram POM and the transporters. In the attachment (Annexure 3) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	Yes	List of contact person for transporter was made available and up to date in the stakeholder list, updated as of Apr 2024.
3.8.11	The mill shall inform its CB in advance prior to conducting 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 contractor 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 minimum period 3 years as per clause 5 – control of documents and records of SOP Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia', dated January 2024.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.	NA	Not applicable since this mill is MB Mill.
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).	Yes	Giram POM has maintained the Real Time basis accounting system to record RSPO certified FFB and deliveries of RSPO certified CPO and PK. Record titled as “RSPO & MSPO Mass Balancing Record for Oil Mills”, was reviewed during the conduct of audit.
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	Yes	Giram POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). These figures were monitored on a daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.Extraction rates has been updated monthly as per stated in Monthly Production Report (Physical Movement).

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.		
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.	NA	Not applicable since this mill is MB Mill
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the	Yes	Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number is being complied with as it was indicated in the weighbridge dispatch ticket. The registration of transaction is being allocated and carried out by Sime Darby Oils – Global Trading (GT) Team using the RSPO Member ID of RSPO_PO1000000182.Mill received copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). The shipping announcement had been verified during the audit. Removal certified volume will carry out during end of license period.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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		
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.	Yes	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Giram POM has not used 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	The policy to respect human rights was documented in the Sime Darby Plantation's Human Right Charter Policy. This Policy states among others, that it will develop its businesses with a sense of humanity, ensuring that they are socially beneficial and do not infringe basic human rights. The Policy was communicated to stakeholders which included FFB suppliers during stakeholder meeting and communicated to the workers during muster briefings.
	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 29 Giram instigates any violence or uses any form of harassment in its operations. This was confirmed from interviews conducted with its employees from all levels (staff, workers, security personnel) and consultation with representatives of contractors, local communities, neighbouring estates and vendors/suppliers
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	Yes	The Internal Complaint Book was used for employees to lodge complaint pertaining to their houses. An alternative channel pertaining to lodging of house complaint is the web-based OPP system which is understood and well utilized by the workers. There is evidence from the OPP record that the complaints on housing were resolved in a timely and appropriate manner. The external communication book was reviewed by the auditor and found no complaints against the CU. There is also another channel for grievance for internal and external stakeholders i.e “Whistleblowing” with provided “Hotline” numbers. Anonymity of complainants and whistleblowers are ensured under the Sime Darby 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.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by	Yes	The documented system in dealing with complaints and grievances for internal stakeholders (staff & workers) the procedure *called "Tatacara Perundingan Dalam Menangani Rungutan Dan Aduan",* and "Procedures for Handling Social Issues” were briefed during training session and muster briefings.

Clause	Indicators	Comply Yes/No	Findings
	illiterate parties.		External stakeholders also have been briefed during stakeholder meetings. The interviewed stakeholders from local communities and contractors are aware of the procedure as verified during the interview session with the auditor.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	Yes	There is evidence that parties to a grievance (workers) are kept informed of the progress of the complaints. Actions taken following complaints on house defects were informed to the complainants and the repair update was acknowledged by the complainant on the same date.
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	Yes	The 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 are included in the conflict resolution mechanism. The conflict resolution mechanism includes options to access independent legal and technical advice.
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	Yes	Estates and mill management have identified and conduct stakeholder meetings with all villages representative to discuss contributions required specifically on local communities' sustainable development. It was confirmed during interview session with villages representatives that they had been explained by the CU on CSR contribution relevant to sustainable development during the stakeholder meetings above. There are records of CSR to the school and government agencies which included: 1) Donation to SK Madai & Pejabat Daerah Kunal, 2) Use of bus for Sports – HUMANA Giram Estate, 3) Chemical spraying against Dengue – SK Ladang Giram, 4) Accommodation of rest house – ESSCOM and UTK – every three months 5) Road maintenance, water, canopy, plastic chairs.
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free,	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	Yes	Land titles for Giram Estate and Mostyn Estate are available. Giram POM is located within the land title of Giram Estate. The Land Titles for both estates were verified. The Land Titles initially originated from 11 Smallholders and sold to Harrisons Malaysian Plantations Sdn Bhd in 1984-1992. The record of transfer from the smallholders Harrisons Malaysian Plantations Sdn Bhd were sighted. The land was further sold to Golden Hope plantations in 1991 and after that, was merged by Sime Darby in 2008. The ownership and acquirement of the land titles under Sime Darby are still in progress (verified through the official letter from the Lands and Surveys Department of

Clause	Indicators	Comply Yes/No	Findings
prior and informed consent.	actual legal or customary use of the land are available.		Sabah dated 17/06/2015 on the issue. As of to date, some land title has been approved and ownership changed under the name of Sime Darby Plantation (Sabah) Sdn Bhd, however, some are still pending on the ownership name change due to cost restriction.
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners.
	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	
	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	

Clause	Indicators	Comply Yes/No	Findings
	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 Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. Therefore, map requirement is not applicable.
	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 Giram CU
	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 Giram CU
	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 Giram CU
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	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	Yes	This requirement in this indicator does not apply to Giram CU
	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	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There was no issue regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and from the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.

Clause	Indicators	Comply Yes/No	Findings
that enables these and other stakeholders to express their views through their own representative institutions.	information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		
	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 Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There was no issue regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and from the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.
	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	
	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	

Clause	Indicators	Comply Yes/No	Findings
	of the proposed operations on their lands.		
	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 Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There was no issue regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and from the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	Yes	There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.	4.6.1 (C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	Yes	In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Sime Darby Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	Yes	Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. There was no issue regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and from the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.
	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 was no scheme small holdings at SOU Giram. The Fresh Fruit Bunches are supplied from SDPB owned estates which are certified to RSPO and surrounding Smallholder which is not bound to Sime Darby and the Smallholder can send their FFB to another mill.

Clause	Indicators	Comply Yes/No	Findings
	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 issue on process and no 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	In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Sime Darby Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.
	4.7.3 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 Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.
4.8 The right to use the land is demonstrated and is not legitimately 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 Sime Darby SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in Sime Darby HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.

Clause	Indicators	Comply Yes/No	Findings
	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 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.
	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.	Yes	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.
	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.	Yes	There was no conflict or dispute over the land.

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	Giram POM has displayed the current prices paid for FFB at the mill's weighbridge counter.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	Yes	There is evidence that SOU Giram regularly explains the FFB Pricing to Smallholders surrounding. The stakeholder information briefing concerned to FFB qualities, FFB grading, calculation payment by MPOB, oil extraction rate (OER). The calculation method of pricing was made known and given to the Smallholders. Field days were organised monthly by the mill to all the small holders from the supplying list.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Yes	In Giram POM Price for FFB adopted the MPOB Pricing. All prices are calculated by the MPOB, and the mill takes the price and follow what MPOB guided
	5.1.4 (C) Evidence is available that all parties, including women and independent representative org. 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	There is no bound contract for FFB outside supplier sending crop to the Giram POM. The Suppliers are freely to choose the mill choice of theirs. Except contract for payment rate, Quality of crop, and how payment has been made and it was found that all parties, including women and independent representative organizations assisting smallholders where requested, are involved in decision-making processes and understand the contracts.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	Yes	Interviews were conducted with the independent growers and smallholders confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. They also confirmed that the contracts entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing. Contract with FFB suppliers were in the English language, which is understood by the suppliers, as verified during interviews.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	Yes	Interviews were conducted with the independent growers and smallholders 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.

Clause	Indicators	Comply Yes/No	Findings
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis.	Yes	Weighing Equipment in SOU Giram has been calibrated on a yearly basis using De Metrology Sdn Bhd.
	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 ICS, who holds the cert., and who holds and sells the certified material.	Yes	Sime Darby SOU Giram 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 Meetings to promote on RSPO certification. The Growers and smallholders were not in favor in the implementation of the RSPO certification due to the high cost. They had expressed their plan to focus and maintain MSPO certification.
	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	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. 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)”. Sime Darby 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.	Yes	Sime Darby SOU Giram 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. Records of consultation for smallholders during Stakeholder meeting were conducted 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 to promote on RSPO certification.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	Yes	Sighted Records of RSPO briefing with interested Smallholders during the Stakeholder meeting on development and implementation 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). Among the sharing knowledge shared during the meeting: 1) ILO / Forced Labour 2) OER pricing 3) Chemical handling

Clause	Indicators	Comply Yes/No	Findings
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	Yes	Sime Darby SOU Giram 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 to consult 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 legality of FFB production and on RSPO certification. The Growers and smallholders were not in favor of the implementation RSPO certification due to high cost. They had expressed their plan to focus and maintain MSPO certification.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Yes	The SOU has support to train the independent growers and smallholders on pesticide and chemical handling as verified from training record dated in Feb 2023 and confirmed during interview session with the FFB suppliers during audit.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	Yes	Sime Darby SOU Giram has annually monitored the smallholder support program.

Principle 6: Respect workers' rights and conditions

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

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	Yes	The policy of Group Sustainability and Quality Policy Statement has been approved by Group Managing Director. The policy shall be guided by the commitments spelt out in the company's: • Responsible Agriculture Charter (RAC) • Human Rights Charter (HRC) • Innovation & Productivity Charter (IPC) Para 3.2.5 in the HRC clearly states promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. SDPB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights.

Clause	Indicators	Comply Yes/No	Findings
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	Yes	Sime Darby Plantation focuses primarily on the following main aspects of Responsible Recruitment: a) No charging of recruitment fees and related costs b) Clear and transparent terms and conditions of employment c) No withholding of passports or personal documents d) Non-discrimination Interviews with newly recruited foreign Indonesian workers and new local workers found that the workers have not paid anything that a local worker is not required to pay. As confirmed by the workers during interviews and field observation, provision of housing and access to benefits and amenities, review of pay slips and contracts of employment, found the workers have not been discriminated against including charging recruitment fees for migrant workers. Verified pay slips confirmed all statuary payments had been paid by the employer.
	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	SDPB has established the Career Progression for Workers Level (both local and foreign workers), where the promotion of workers is based on the work performance, suitability and leadership quality of the worker. For requirement, SDPB has established the Hiring of Local Workers procedure and Workforce Management Unit Liaison & Recruitment procedure to explain the recruitment processes for both local and foreign workers. The audit found Giram CU demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs available.
	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	As of the date of the audit, it was confirmed by the workers during the interview with female employees that there is no evidence that pregnancy testing was carried out in a discriminatory manner. The pregnancy test was done with free will from the worker. If there is any case of pregnancy, the female worker will be assigned to light general work.
	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 Gender Committee was established, and the appointment letters of the committee were sighted. Gender Committee. An interview with the Chairman and members of the Gender Committee in Giram CU confirmed that the appointed persons understand and are willing to conduct their duty as the workers' representative/committee members. A review of the minutes of the meetings found no case of sexual harassment or violence reported. Among the activities carried out by the Gender Committee include awareness of sexual harassment, reproductive rights, and opportunities to improve members' income.
	6.1.6 There is evidence of equal pay for the same work scope.	Yes	Comparisons were made of sampled employment contracts and pay slips of workers with the same work scope, found that the workers received equal pay for equal work. A review of pay slips confirmed that the general workers received a pay range from RM1500 to RM2200, Oil Palm harvesters received a payment range from RM1800 to

Clause	Indicators	Comply Yes/No	Findings
			RM3000, and Piece rate workers received RM1800 to RM2500.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	Yes	Giram CU has followed applicable labour laws, union and other collective agreements i.e., Memorandum of Understanding dated 3/12/2021 between Sabah Plantation Industry Employees Union (SPIEU) and SDPB (Sabah) Sdn Bhd that effective 1/1/2020 and 31/12/2022 in respect of Salary Scales and Rates of Pay, Minimum Wages Order (Amendment) 2022 and Sabah Labour Ordinance. The reviewed sample of the employment contracts at Giram CU confirmed that the contracts comply with the collective agreement under SPIEU and national legal requirements. The audit confirmed that the sampled employment contracts were signed between Giram CU management and the workers. The conditions of pay were available in the workers' respective employment contracts and were made available in the languages understood by the workers and explained to them by management during induction. The employment contracts sampled were prepared in dual language, namely English and the language commonly used in the worker's country of origin.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.	Yes	The review of employment contract confirmed that it has included detailed information, e.g., covering place of work, duration of employment, wages, working hours, medical benefits, accommodation, reasons for dismissal/termination, SOCSO contributions, holiday entitlement, rest days, sick leave, annual leave, maternity leave (for local workers only), workplace transportation, resignation, payment terms and others. The audit found none of the workers had family members working to help them with their work. Thus, records of payments were not available.
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	Yes	A review of the Memorandum of Understanding between SPIEU and SDPB (Sabah) with respect to Salary Scales and Rates of Pay, found both parties agree that an individual field and other general employee shall not be entitled to the minimum wages for work not done in respect of any one of the following days: 1. Days of absence 2. Abscond during working hours 3. Nonperformance or non-completion of work 4. Approved unpaid leave 5. Unpaid maternity leave 6. Unpaid sick leave 7. Days of temporary disablement 8. RELA/Territorial Army Leave 9. Leave under the Industrial Relations Act 1967 10. Pilgrimage leave 11. Suspension from work without pay.

Clause	Indicators	Comply Yes/No	Findings
			12. Non-performance of any alternative work within the estate as required by the management. The working hours as SPIEU Agreement were 48 hours per week and within the legal confines of the Sabah Labour Ordinance. Overtime will be offered when there is an additional job, and it has been mutually agreed upon between the management and workers and met the legal requirements.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	Yes	The Giram SOU has provided adequate housing, water supplies, medical, educational and welfare amenities. These were found to be in accordance with the Workers' Minimum Standard of Housing Standard of Housing and Amenities Act 1990 (Act 446). Workers' housing inspection was carried out weekly as per Section 23(2) of the Workers' Minimum Standards of Housing & Amenities Act 1990 (Act 446). Housing was provided to all employees of SOU Giram. Site visits were carried out to the workers' housing at Giram POM, Giram Estate, and Mostyn Estate and found that the houses were generally in good condition. Each house has either 2 or 3 bedrooms and is furnished with a bed and cupboard. All houses were provided with water and electricity supplies. Each house has its own water storage tank. The water catchment for Giram CU was treated for drinking water and supplied to all workers' quarters. Water is provided free of charge while electricity is subsidized. Interviews with workers residing in the site living quarters at Giram POM, Giram Estate, and Mostyn Estate confirmed that the houses and amenities provided were adequate and comfortable and requests for repairs were attended to promptly. Among the facilities provided are creche, Humana 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. 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 is taught. Pre-school children of workers were provided creche facilities. Site visits were carried out to the workers' Humana School, NEST and Volleyball court at Giram Estate (Sipit Div) and Humana School, NEST, Clinic at Mostyn Estate (Main Div) and found that the buildings were generally in good condition. Workers interviewed, including School teachers and NEST operator confirmed that the amenities provided are adequate, comfortable and requests for repairs were attended to in a timely manner. All amenities have constant water supply and electricity which are provided free of charge. The water catchment for Giram CU was treated for drinking water and supplied to all workers' quarters. All the drinking water samples recorded None Detected of *E. coli* and *Total coliform.* Domestic waste systems at the workers' housing were collected once a week as sighted in the "Rubbish Collection Programme" presented. The domestic waste is disposed of through landfill areas. The clinic (located in Mostyn Estate) is managed by a Medical Assistant aided by two (2) personnel. A Visiting

<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>Medical Officer (VMO) 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.</td></tr>
<tr><td></td><td>6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</td><td>Yes</td><td>All units have their own canteen and grocery store which sells basic items such as eggs, flour, rice, vegetables, frozen food such as fish, meat, onions, etc. Items seen in the stores are adequate, clearly labelled and within their expiry period. Workers interviewed informed that they purchase items from these stores, but also since the estates and mill are easily accessible to the nearest town, they go out to the towns. Workers could either pay in cash, or on credit.</td></tr>
<tr><td></td><td>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 an equivalent basket of goods, is stipulated in CBAs, this should be used as the foundation for the gradual implementation of the living wage payment.</td><td>Yes</td><td>All sampled workers received at least minimum wages based on Minimum Wages Order 2022. The new Minimum Wages Order 2022 gazette in May 2022 and came into effect on 1 May 2022.

Giram POM, Giram Estate and Mostyn Estate had calculated the prevailing wages and in-kind benefits for their workers. The calculation included housing, electricity, water, transport to work, sports and recreation facilities, education, childcare and healthcare. The breakdown of the prevailing wages calculation as follows:

<u>Giram CU</u>
<table><tr><th></th><th>Local worker (RM)</th><th>Foreign worker (RM)</th></tr><tr><td>Total prevailing wages</td><td>2,126.36</td><td>2,202.20</td></tr></table>
The auditor had verified the calculation. The calculation was in line with RSPO Guidance on Calculation Prevailing Wages.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	• 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	Permanent, full-time employment is used for all core work performed by the Giram CU, e.g., Boilerman, Clerk, Oil Palm Harvester, and others. Foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesians and 3 years for other nationalities. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.
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	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	Yes	Recognition of freedom of association is available in the Sime Darby Plantation Human Right Charter (HRC) Policy revised 2020. The policy states that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. This HRC Policy was applicable throughout all operating units and was printed and translated in Bahasa Malaysia and displayed on all notice boards throughout the CU. The Group Sustainability & Quality Policy Statement signed by Group Managing Director 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 organizations of their own choice and to bargain collectively. SDPB 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.

Clause	Indicators	Comply Yes/No	Findings
bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	Yes	Social Dialog was introduced and implemented at Giram CU. Worker representatives who have been elected by the workers themselves as a communication channel between management and workers. The interval meeting was carried out by forth rightly basis. This has also been implemented due to impact assessment. Main reason to gather the information such as feedback from the workers in terms of Social, Safety, Environmental, Welfare issues, etc. All the feedback was highlighted in the minutes meeting and Social Dialog Online Tracker (SDTS) for tracking system and action plan. A monthly social dialogue has been organized to facilitate direct communication between management and workers' representatives. These dialogues provide a channel for workers to highlight their welfare concerns, workers' rights, and other issues to management in an efficient and timely manner.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected rep. for all workers including migrant and contract workers.		Based on the workers' and management interview, the selection of representative workers was from the election among the members without management interference. Foreign worker's nationality included in the committee formation and appointment letter sighted. The selection is based on the election via (QR Code) SMS and sent to HQ for nomination. This is further confirmed by the interview session during the audit.
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 formal Policy on the protection of children and non-employment of children is contained in the Sime Darby Plantation Human Rights Charter (HRC) Policy. This undertaking to not hire child labor is included in all service contracts and supplier agreements.
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	Yes	The policy on the non-employment of children is contained in the Group Sustainability & Quality Policy Statement dated 2 Dec 2019 and the relevant contents are highlighted in the Human Rights Charter (HRC). There was no evidence that the estates employed anyone below the age of 18 years. This was verified by examining the master lists of workers.

Clause	Indicators	Comply Yes/No	Findings
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	Yes	The audit found no young person were employed in any of the units at Giram CU as evidenced from documentation review, field observations and interviews.
	6.4.4 The unit of certification demonstrates comm. about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to s/visors and other key staff, smallholders, FFB suppliers and communities where workers live.	Yes	The management continued to compile to Item 3.2.5 Respect and Uphold Children's Right of the Human Rights Charter. It has been communicated to the stakeholders and emphasized the risk of child labour. Based on the documents sighted, communication about its No Child Labour Policy was communicated to all levels of employees.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	Yes	SDPB developed Human Rights Charter Policy: promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. The company will facilitate opportunities for advancement for our employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. In addition, the Human Rights Charter prevents any sexual exploitation. The Human Rights Policy, specifically prevention of sexual and all other forms of harassment and violence are being communicated regularly to workers.
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and comm. to all levels of the workforce.	Yes	The same Human Rights Charter Policy will facilitate opportunities for advancement for employees, especially women by removing barriers to progress and respecting reproductive and maternal rights.
	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	A gender committee has been established as a channel for consulting and advising expecting and new mothers on necessary actions. Currently, there is one new mother at Giram Palm Oil Mill (POM), two at Giram Estate, and eight at Mostyn Estate. Interviews with a NEST operator confirmed that all newborns were being cared for by their relatives. Visit to NEST at Giram Estate and Mostyn Estate found their needs were attended to which included a private room where she could express milk and a fridge for storage made available at NEST and maternity leaves have been paid until 3 months of her rest days. Inspection of the private room, fridge and bathroom in the NEST found in good condition.

Clause	Indicators	Comply Yes/No	Findings
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	Yes	Giram CU has established and implemented the Flowchart and Procedure on Handling Social Issues, called Procedure for External Communication version 2. Initial negotiation between the management and the dispute parties should be taken within two weeks after outbreak of issue with the involvement of disputed parties, zone heads, third parties and stakeholders. Besides, the company has implemented Whistleblowing Channels where an e-Form, email address and toll-free number/hotline can be found in https://simedarbyplantation.com/sustainability/human-rights-statement/ In conjunction with the roll-out of the Workers Helpline, CU increased awareness of their Whistleblowing (WB) channels and “Suara Kami” Helpline by engaging the social dialogue worker representatives (link to SD section). CU also created WhatsApp videos in the relevant languages to describe how workers can raise concerns. Reminders about these channels are also delivered at morning muster briefings, awareness sessions, and through posters and printed flyers that are distributed with pay slips and displayed at prominent locations and common areas such as sports clubs and halls. All CU grievance channels respect the rights of workers to remain anonymous and protect the confidentiality of workers.
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	Collective evidence is available that all sampled workers have entered into employment voluntarily. This is based on the following: a. review of employment contracts which contain mutually agreed termination clauses. b. interview with foreign workers who confirmed they keep their passports. c. review of the recruitment agency contract between Sime Darby Plantation Berhad and their employment agencies, where no recruitment fee is payable by the workers and confirmed by the workers. d. records of punch cards and workers confirmation that overtime work is mutually agreeable and not forced on them; e. confirmation from the new foreign workers that they received an accurate briefing in their home country on the job they would be doing in Malaysia; f. and confirmation from the workers that there is no debt bondage or withholding of wages.
	6.6.2 (C) Where temporary or migrant workers are	Yes	The SOU 29 Giram adopts the Sime Darby Plantation Human Rights Charter: Respect and Uphold Labour Rights which states that "All employees shall be treated fairly in terms of recruitment, progression, terms and conditions of

Clause	Indicators	Comply Yes/No	Findings
	employed, a specific labour policy and/or procedures are established and implemented.		work and representation race, caste, nationality". There is also a procedure entitled “Sourcing Process for Foreign Workers”. Based on observations and interviews of selected foreign workers (harvesters, sprayers, mill workers), there is no evidence of contract substitution and no discriminatory practices against foreign workers. A post-arrival briefing is also given, in particular on the contents of their employment contracts, safety, benefits, etc.
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	Yes	The Manager subsequently assigned the duties of ESH coordinator to the Assistants or healthcare assistant for the downline implementation of ESH practices in the estates. All identified Executives were officially given a letter for such an appointment. All estates and the mill management conduct regular two-way communication with their employees through the quarterly ESH meeting. The dates of meetings held by estates and mill are recorded accordingly. Workers during the meeting participated in the discussion mainly on the line-site and safety. All units adopted the agenda as released Group Sustainability Department. This agenda list was sighted and adequate to discuss salient issues relating safety, environmental and health. The agenda as discussed during the meeting among others includes the following; *a) Lapuran Pemakaian PPE* *b) Lapuran LatIhan & SOP* *c) Program OSH / HIRARC* *d) Lawatan DOSH / DOE* *e) Lapuran Kemalangan* *f) Lapuran Pemeriksaan Tempat Kerja* g) *Lapuran Kesihatan & Kawasan Perumahan*
	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	Yes	Emergency preparedness & Response Procedure has been established and maintained. The trained personnel for the First Aid were among the employees working in the mill on shift and the estates staff/mandores. The first aid boxes were available at various points in the mill complex including laboratory, office, workshop, process control room etc. Similarly, the estates distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops. Sighted distribution of First Aid Box recorded in both the estates. Procedures guidelines were issued by RSHE and amended to tailor to the situation differences in the estates and mills. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed at noticeboards. 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.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>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.</td><td></td><td>Accident/injury records were recorded using Lost Time Accident (LTA) metrics. Quarterly review on accident cases had been carried out during quarterly OSH committee meeting.</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>NO</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 to. Training for employees is conducted from time to time based on needs through various methods 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 and SOP the estates and mill had identified the PPE types for the various activities.
<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, earmuff, 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>

However, at Mostyn Estate, it was observed during the audit that 1 of 4 employees observed picking Loose Fruits was not wearing cotton gloves provided by the management but picking the loose fruits with his bare hands. This could lead to injury to his palm as well as being bitten by insects. Thus, the Major NCR STK 01 2024 was issued.</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.</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>
<tr><td></td><td>6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</td><td>Yes</td><td>Occupational injuries are recorded using Lost Time Accident (LTA) metrics via Rapid4 System. Sighted the Giram CU has maintained and updated the LTA Summary by monthly basis. Sighted actions to establish the SSOP and HIRARC have been revised after each accident.</td></tr>
</table>

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

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

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	Yes	Giram CU continued to implement Integrated Pest Management (IPM) in the both estates and continued to manage pests, disease and weeds 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 and rhinoceros beetles. For bagworm control the program includes the planting of beneficial plants such as Cassia cobanensis, Antigonan leptopus and Turnera spices and for rhinoceros beetles is by using pheromone traps. In order to minimize use of pesticides the estates had planted beneficial plants mainly Tunera, Cassia cobanensis and Antigonon leptopus with maps indicating areas planted. Both estates carried out census on rat damage, RB attack and diseases like Ganoderma. The IPM technique to control rats includes rearing barn owls (Tyto alba) and rat baiting as advised by the Agronomist was by calendar baiting at 1 campaign in 2023 for Giram Estate.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	Yes	This is not practiced in both estates. None of the species that were referenced in the Global Invasive Species Database and CABI.org are 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	Giram CU continued to use the Sime Darby Plantation Berhad`s “Responsible Agriculture Charter”, states “Zero tolerance of the use of fire within our land boundaries and conservation areas, and the establishment of effective monitoring and prevention systems, as well as proactive firefighting measures in and around our operations.”. There was no use of fire for pest control as there had been no pest outbreaks that required burning in both Estates. This was confirmed by staff and workers during interviews.
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	Written justification in Standard Operating Procedure (SOP) of all agrochemicals was available in Agricultural Reference Manual and in the Safety Pictorial Book prepared by Sime Darby Plantation Bhd. The use of selective products that are specific to the target pest, weed or disease were demonstrated in the Agricultural Reference Manual (ARM). Chemical registers indicate the purpose of usage (intended target), hazards signage, trade and generic names.

Clause	Indicators	Comply Yes/No	Findings
	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	Giram CU had records to show the types of pesticides used with active ingredients and their LD50, where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Both estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification. The Chemical Registers updated accordingly.
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	Yes	Giram CU was committed to minimise the usage of agrochemicals by implementing Integrated Pest Management (IPM) plans. Blanket spraying was not practised by the SOU and soft grasses were maintained in the field. It had also been the practice that pesticides are used only after a threshold level has been exceeded as per the Agricultural Reference Manual (ARM) – Plant Protection and that no prophylactic use of such pesticides would be permitted. As part of the IPM plans, the management of both estates had established beneficial plants (*Cassia cobanensis, Antigonan leptopus, and Turnera subulata)* nurseries for continuous planting in order to attract natural predators and thus reducing the use of pesticides. EFB applied at replants was applied in single layers and is not dumped in large amounts to prevent breeding of Rhinoceros Beetles.
	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 in Giram CU.
	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	Giram 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, it was noted that all pesticides used are of class II, III & IV. The use of paraquat had been banned in all Sime Darby Plantation Berhad estates since 07/11/2006. 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. Methamidophos was used in 2015 for trunk injection to treat bagworm attack. Since 2016 Sime Darby Plantation Berhad had replaced the usage of Methamidophos to Acephate a class III chemical. From records and interviews with workers, staff and estate assistants, found that they were trained, all precautions taken, and all legal requirements met. Signboards indicated 'AWAS Dilarang Masuk', block, dates of operation, type of operation

Clause	Indicators	Comply Yes/No	Findings
			and chemical were use.
	7.2.5a Judgment of the threat and verify why this is a major threat.	NA	As mentioned above in 7.2.5 of this checklist and based on audit findings, 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 and paraquat had been used. Hence, the need for judgment of the threat assessment does not apply on Giram CU.
	7.2.5b Why there is no other alternative which can be used.	NA	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	NA	
	7.2.5d What is the process to limit the negative impacts of the application.	NA	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	NA	
	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	Records verified at time of visit showed that pesticides were handled, used and applied by trained persons and as per the MSDS of the pesticide. • The staff and workers such as the storekeepers, 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. • The trade and generic names of the chemicals were made known to the workers through the MSDS training. It was also noted that MSDS are available at all sites during the audit. • Training on pesticide handling and spraying technique was carried out by OSH team and by the Assistant Managers. The training included the safety aspects and usage of PPE when handling pesticides. Record of training was available for verification.
	7.2.7 (C) Storage of all pesticides is in accordance with recognized best practices.	Yes	Pesticides selected for use were those officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with OSH USECHH Regulations (2000). At all visited mill and estates the storage of pesticides was in accordance with recognized best practices. They were stored in accordance to the Occupational Safety and Health Act 1994 (Act 514) and Regulations and Orders and Pesticides Act 1974 (Act 149) and Regulations. All information regarding the chemicals affixed as product label and the accompanying Safety Data Sheet with details of its usage, hazards, trade and generic names were found available in Bahasa Malaysia language understood by workers or explained carefully to them by a plantation management official at operating unit level. A proper premixing area with eye wash facilities and bathing area is

Clause	Indicators	Comply Yes/No	Findings
			available near to the chemical stores. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing. Both estates visited, their chemical stores were inspected, and it was noted that they all comply with the relevant act as well as best practice. • All stores were secured under lock and key with restricted access. • Provision of ventilation fan. • Display of Safety Pictorial poster, namely the required PPE and • Chemical Safety hazards pictogram. • Pesticides were separated by class. • Were kept in the store under lock and key. • Concrete cemented floor, bund wall and provision of sump pond. • Storekeeper was trained in the handling of all pesticides. SDS leaflets were available at all pesticide stores.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	Yes	Empty pesticide containers 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. Inventory and consignment documents verified for confirmation of proper management and disposal.
	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 is not a practice in Giram CU. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staff and workers. No such activities being witnessed during the site/field visit.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Yes	Specific annual medical surveillance for pesticide operators and documented action to treat related health conditions was carried out annually.

Clause	Indicators	Comply Yes/No	Findings
	7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.	Yes	Both the estates and mill in the CU complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation whereby; No work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan) The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Identification of pregnancy was done at the estate's clinics during the monthly medical check-up and interview with female workers. Pregnancy tests were conducted on doubtful cases.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	Yes	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.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	Yes	Standard Operating Procedure Scheduled Waste Disposal of empty pesticide containers was carried out as per established procedures. Triple rinsing procedures were 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.
	7.3.3 The unit of certification does not use open fire for waste disposal.	Yes	Giram CU continued to use the Sime Darby Plantation Berhad`s "Responsible Agriculture Charter" states "Zero tolerance of the use of fire within our land boundaries. As advocated, the POM and estates practiced zero burning. In the Estates, 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 2023 and 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	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	Yes	Both Estates in Giram CU continued to practice the maintenance of long-term soil fertility by annual application of fertilizers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB and compost application, water management and by maintaining soft weeds within interlines. Fertiliser application program was monitored using records like program sheets, bin cards, Field Cost book and Manuring Structured Block Supervision (MSBS) forms.

Clause	Indicators	Comply Yes/No	Findings
ensures optimal and sustained yield.	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	Yes	Periodic tissue and soil sampling were carried out in the Estates by the Laboratory at Sime Darby Research Sdn Bhd, R&D Centre Sabah in Tawau to monitor changes in nutrient status and its results formed the basis for the fertilizers input recommendation. The soil analysis provided an indication of soil health and monitors the changes in the organic carbon and total nitrogen. For all 4 estates Agronomic assessment and fertiliser recommendation was conducted by Sime Darby Research Bhd. to of formulate the manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar samplings for Ash, N, P, K, Mg, Ca & B had been carried out. The latest being in Sept 2023 for both estates. Soil analysis for PH, Org C, Total N, Total P, Avail P, Exch K, Exch Ca & Exch Mg was carried out on a 5 years cycle basis and last carried out as follows: Giram Estate in Sept 2023 while for Mostyn Estate, the soil sampling is due this year.
	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	Both Estates, Giram Estate & Mostyn Estate continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB, compost and POME were also applied.
	7.4.4 Records of fertiliser inputs are maintained.		Giram Cu continued to monitor their fertilizer inputs as recommended by their Chief Agronomist 1. Fertiliser application program was monitored using records like manuring master plan, program sheets, bin cards, field cost book, manuring audits by Planning and Monitoring Department (PMU) under Upstream Department. Records of programs and applications of fertilisers were made available to auditors.
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	As per the provided soil maps it was observed that no fragile or marginal soils were found in Giram CU. The Soils maps, dated as follows, were prepared by SBPB, R&D Precision Agriculture Unit: <u>Giram Estate</u> The soil map prepared by R&D – Precision Agriculture Unit on 20/06/2018. Main soil series identified in the estate were Mostyn 32.40%, Mostyn/Lucia 29.10%, Bedup 13.58%, Tanjong Lipat 12.24%, Kinabutan Very Shallow 3.12%, Jarangan 2.42%, Sipit 2.30%, Kinabutan Shallow 1.66%, Kumansi 0.83%, Pinianakan Very Shallow 0.81%, Apas 0.64%, Kumasi Very Shallow 0.41%, Paliu T1 0.30%, Tanjong Lipat Shallow 0.09%. No fragile soils identified estate. Next soil sampling will be carried out in July 2023. The slope map prepared by R&D – Precision Agriculture Unit dated 20/06/2018. Slope class 0-2° (6.97%), 2-6° (42.23%), 6-12° (40.76%), 12-20° (8.92%), 20-25° (0.60%), >25°

Clause	Indicators	Comply Yes/No	Findings
			(0.52%). Mostyn Estate The soil map prepared by R&D – Precision Agriculture Unit dated 30/04/2021. Majority soil series identified in the estate were Bombalai 41.61%, Table 30.33%, Binuang 23.66%, Sogomana 4.16%, Luba 0.25%. No fragile soils identified estate. The slope map prepared by R&D – Precision Agriculture Unit dated 24/10/2023. Slope class 0-2° (49.29%), 2-6° (43.09%), 6-12° (5.90%), 12-20° (1.35%), 20-25° (0.29%), >25° (0.09%).
	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.	Yes	There was no replanting on steep slopes at the both estates. Generally, the areas with slopes above 25 degrees were left unplanted, and regeneration of plants growth was observed.
	7.5.3 There is no new planting of oil palm on steep terrain.	Yes	It was observed that there was no new planting of oil palm on steep terrain. As per the slope maps and field visits there was hardly any terrain above 25 Degrees, 0.52% on Giram Estate and 0.09% on Mostyn Estate.
7.6 Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.	Yes	Giram CU, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, as mentioned under indicator 7
	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	Based on the soil maps provided, that were prepared by SDPB R&D, Precision Agriculture Unit there were no marginal and fragile soils on both Giram and Mostyn Estates.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	Yes	As mentioned under Indicator 7.5.1, both Giram and Mostyn Estates. had prepared both soil and slope maps to demonstrate the long-term suitability of land for palm oil cultivation. The information from these maps was used by the respective estates in the planning of drainage and irrigation systems, roads and other infrastructure.
7.7	7.7.1 (C) There is no new planting on peat		This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as

Clause	Indicators	Comply Yes/No	Findings
No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.	regardless of depth after 15 November 2018 in existing and new development areas.	Yes	supported by the soil maps of respective estates.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	NA	This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as supported by the soil maps of respective estates.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	NA	This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as supported by the soil maps of respective estates.
	7.7.4 (C) A documented water and ground cover management programme is in place.	NA	This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as supported by the soil maps of respective estates.
	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 12 months initial implementation period,	NA	This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as supported by the soil maps of respective estates.

Clause	Indicators	Comply Yes/No	Findings
	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.	NA	This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as supported by the soil maps of respective estates.
	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.	NA	This is *not applicable* as there is no peat soil in both Giram and Mostyn Estates as supported by the soil maps of respective estates.
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 was 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 estates management. The frequency sampling was carried out at quarterly basis. Water quality has been monitored by Sime Darby 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	Giram CU did not restrict access to clean water. Water sampling and monitoring was carried out accordingly.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>7.8.1b Workers have adequate access to clean water.</td><td>Yes</td><td>Giram CU ensures the workers have adequate access to clean water. Water sampling and monitoring were carried out accordingly.</td></tr>
<tr><td></td><td>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).</td><td>Yes</td><td>Giram Estate
During site visit at Sungai Langgas and Sungai Kunak area was sighted that all natural vegetative were left along the riverbank and artificial drainage areas and the palms were demarcated with raid paint.

Mostyn Estate
During the site visit at Ulu Balung Division, it was sighted that the areas were maintained with natural grasses along the artificial drainage.</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>▪ Treated effluent is allowed to be discharged to waterways.
▪ Analysis of the final discharge was carried out on a monthly basis. Review of the results indicated that all parameters were within the regulatory limit.</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>Giram POM continued to monitor and record Mill water used per tonne of FFB.</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 machinery and vehicles.
2.Awareness to employee on reduce fuel usage
3.Ensure nozzle is always locked to avoid unauthorized diesel filling

Monitoring of diesel consumption been done by the operating unit and as per table below:
<table>
<tr><th>Operating unit</th><th>remarks</th></tr>
<tr><td>Giram Estate</td><td>2023 Ration increase because of FFB production and used for replanting activity.</td></tr>
<tr><td>Giram POM</td><td>Increased on FFB process will results low usage of diesel</td></tr>
<tr><td>Mostyn Estate</td><td>2023 Ration increase because of FFB production and used for replanting activity</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>7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</td><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>SOU Giram used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. For input FY 2023, the report was sent to RSPO in Apr 2024. The input data was verified, and the following were determined:

<table>
<tr><th>Description</th><th>tCO_2e/tProduct</th></tr>
<tr><td>CPO</td><td>2.13</td></tr>
<tr><td>PK</td><td>2.13</td></tr>
</table>

<table>
<tr><th>Land Use</th><th>Ha</th></tr>
<tr><td>OP Planted on Mineral Soil</td><td>94.94.14</td></tr>
<tr><td>OP Planted on Peat Soil</td><td>0</td></tr>
<tr><td>Total oil palm planted area</td><td>94.94.14</td></tr>
<tr><td>Conservation (forested)</td><td>757.53</td></tr>
<tr><td>Conservation (non-forested)</td><td>32.13</td></tr>
</table>

Milling extraction rate:
<table>
<tr><td>OER</td><td>21.17</td></tr>
<tr><td>KER</td><td>4.77</td></tr>
</table>

Mill Emission
<table>
<tr><th>Emission source</th><th>tCO2e</th><th>tCO2e/tFFB</th></tr>
<tr><td>POME</td><td>27344.07</td><td>0.20</td></tr>
<tr><td>Fuel consumption</td><td>92.43</td><td>0.00</td></tr>
<tr><td>Grid electricity utilisation</td><td>1116.68</td><td>0.01</td></tr>
<tr><td>Credits</td><td></td><td></td></tr>
<tr><td>Export of excess electricity to housing & grid</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Sale of PKS</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Sale of EFB</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Total</td><td>28553.18</td><td>0.20</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>Plantation / field emission
<table>
<tr><td></td><td colspan="3">Own</td></tr>
<tr><td>Emission sources</td><td>tCO2e</td><td>tCO2e/ha</td><td>tCO2e/FFB</td></tr>
<tr><td>Land Conversion</td><td>65479.28</td><td>8.90</td><td>0.71</td></tr>
<tr><td>CO2 Emissions from Fertiliser</td><td>7388.86</td><td>1.00</td><td>0.08</td></tr>
<tr><td>N2O Emissions from Peat</td><td></td><td></td><td></td></tr>
<tr><td>N2O Emissions from Fertiliser</td><td>3830.46</td><td>0.52</td><td>0.04</td></tr>
<tr><td>Fuel Consumption</td><td>66.54</td><td>0.01</td><td>0.00</td></tr>
<tr><td>Peat Oxidation</td><td></td><td></td><td></td></tr>
<tr><td>Sinks</td><td colspan="3"></td></tr>
<tr><td>Crop Sequestration</td><td>-61466.51</td><td>-8.35</td><td>-0.66</td></tr>
<tr><td>Conservation Sequestration</td><td></td><td></td><td></td></tr>
<tr><td>Total</td><td>15298.64</td><td>2.08</td><td>0.17</td></tr>
</table>
Palm Oil Mill Effluent (POME) Treatment
<table>
<tr><td>Diverted to compost</td><td>0%</td></tr>
<tr><td>Diverted to anaerobic digestion</td><td>100%</td></tr>
</table>
Diverted to Anaerobic Digestion
<table>
<tr><td>Diverted to anaerobic pond</td><td>100%</td></tr>
<tr><td>Diverted to methane capture (flaring)</td><td>0%</td></tr>
<tr><td>Diverted to methane capture (electricity generation)</td><td>0%</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>NA</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 was no new planting or new development of areas at Giram CU. 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</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</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	them implemented and monitored.		Oxidation. Plans to reduce or minimise them are in place.
7.11 Fire is not used for preparing land and is prevented in the managed area.	7.11.1 (C) Land for new planting or replanting is not prepared by burning.	Yes	As advocated, the estates practiced zero burning. It was observed that all palms were felled, shredded, windrowed and left to decompose during site visits at time of audit.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	Yes	The fire prevention and control measures are established in SDPB group level and operating unit level. For Group level, Zero Burning Policy, Responsible Agriculture Charter 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 Sime Darby Plantation Upstream operation globally. At the estates level, there are fire prevention team established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing the fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	Yes	During external stakeholder meetings, all stakeholders including neighbor was briefed on fire prevention and control measures.
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	Yes	No new land clearing since Nov 2015 available at Giram CU, thus this Indicator is not applicable.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	Yes	Identification and assessment of HCV habitats and protected areas within landholdings; and attempt assessments of HCV habitats and protected areas surrounding landholdings was conducted on initially 2-27/07/2013, 27-30/08/2013, and 2-7/09/2013. A report titled 'HCV Re-Assessment for Strategic Operating Unit (SOU) Sabah Central – South Zone – Jan 2014 (Version II)' was available and verified. The assessment had covered all the High Conservation Value (HCV) within and adjacent to their estates. The Giram CU had identified the significant HCV, totalling up to 89.39 Ha.
	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	Yes	

Clause	Indicators	Comply Yes/No	Findings
	plantations remains valid.		Based on monitoring report for 2024, there were RTE observed in the SOU (e.g. Crocodile and Short tailed macaque). The HCV management plan 2024 for Giram Estate and Mostyn Estate had accommodated management and monitoring strategies for the RTE in the Estates which included awareness, safety precautions for workers and protection for the RTE which included training and notice boards with message of hunting prohibitions and biodiversity awareness.
	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.	Yes	
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations.	Yes	Giram CU had a regular programme to educate its employees pertaining to the protection of the RTE as well as the protection of buffer zone and all protected areas. The CU has conducted a regular patrol of HCV areas, access and boundary of estates in its monitoring programme. Signage, such as “HCV attributes”, “No Hunting”, “No Fishing”, “Buffer Zone” was erected on sites. Prohibition in the use of chemicals had been applied in the buffer zone in the CU. In general, the HCV action plan for the Estates of SOU 29 had been implemented accordingly as per detailed in the report. The action plan for these HCVs had been incorporated in the HCV report. Signages, such as “No Hunting”, “No Fishing”, “Buffer Zone” were available and sighted. Training on HCV, RTE species and Biodiversity was provided to workers of both estates, mill and external stakeholders.
	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	HCV Re-Assessment has been done on April 2014,and HCV Management Plan was also available for FY 2024 for operating units in Giram CU, but no rights of local communities have been identified in the HCV areas. Thus, the indicator was not applicable.

Clause	Indicators	Comply Yes/No	Findings
	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	The CU has regularly educated its employees via morning muster briefing about the need to protect the RTE species. Appropriate disciplinary measures will be taken if found violated. Information pertaining to RTE and relevant CU policies was displayed at the morning muster station. An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species.
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	Yes	The CU had continued to monitor its HCV areas and presence of RTE. On-going monitoring of the HCV area at Mostyn Estate and Giram Estate was conducted accordingly.
	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.	NA	Not applicable since there is no new land clearing

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	SDPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Sime Darby Plantation Berhad TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan Table in September 2022. On 16/01/2020, Sime Darby Plantation Berhad under its subsidiary Sime Darby Plantation Investment (Liberia) Pte Ltd has completed its disposal of its entire interest in Sime Darby Plantation (Liberia) Inc (Sime Darby Plantation – Liberia) to Mano Palm Oil Industries Ltd (MPOI). 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, Sime Darby Plantation Berhad acquired Bintang Palm Oil Mill in Johor in April 2017. As at Dec 2017, the selling off process of this mill is being initiated hence the RSPO certification process for Bintang Oil Mill is being put on hold and on 01/10/2018, the mill has completed the selling off transaction. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold and currently Sime Darby Plantation Berhad have no control in the management. As the latest TBP in 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 13/072023, for RSPO membership date before 1st July 2018, the new TBP is before 30th June 2024. Since SDPB TBP is within June 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 11 operating units yet to be certified: • Pinang Sebatang Estate - Land legalization process for 448 ha
	(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;		
	(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);		
	(d)	Where there are isolated lapses in		

		implementation of a time-bound plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.		at Pinang Sebatang Estate is still in process. • Ladang Panjang Estate - Land legalization process for 1,796.19 ha is still in progress. • Rantau Panjang Estate - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process. • Napal Estate/Karang Ringin - 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. • Sungai Jernih Estate - Land legalization process of 851.57 ha is still in process. • Pelanjau Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process • Beturus Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process • Karya Palma Estate (PT SNP) - Land legalization process for 476.70 ha is still in process. • West Estate - Land legalization process for 1452.93 ha (West and East Estate) is still in process. • East Estate/Sei Mawang - Land legalization process for 1452.93 ha (West and East Estate) 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	Yes	Regular discussion was ongoing between Sime Darby Plantation 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 RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8;		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 16-25 October 2023 and 13-17 November 2023, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 11 uncertified units of Sime Darby Plantation Sdn Bhd – Indonesia as of September 2023.

	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	Yes	Sime Darby Plantation Berhad maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to 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, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:	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 on 16-25 October 2023 and 13-17 November 2023. 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.
		• 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;		
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.		
		• Desktop study e.g. web check on relevant complaints		
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.		
	(f)	For requirements 5.5.3 (a)-(d) above,	Yes	No critical (Major) non-compliance raised against any of the RSPO P&C

		the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.		criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates.
	(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.		

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.	Yes	As it has been mentioned in 4.4.1 of this checklist. Land titles for Giram Estate and Mostyn Estate are available. Giram POM is located within the land title of Giram Estate. The Land Titles for both estates were verified. The Land Titles initially originated from 11 Smallholders and sold to Harrisons Malaysian Plantations Sdn Bhd in 1984-1992. The record of transfer from the smallholders Harrisons Malaysian Plantations Sdn Bhd were sighted. The land was further sold to Golden Hope plantations in 1991 and after that, was merged by Sime Darby in 2008. The ownership and acquirement of the land titles under Sime Darby are still in progress (verified through the official letter from the Lands and Surveys Department of Sabah dated 17/06/2015 on the issue. As of to date, some land title has been approved and ownership changed under the name of Sime Darby Plantation (Sabah) Sdn Bhd, however, some are still pending on the ownership name change due to cost restriction

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
6.7.3 (C) STK 01 2024	Major	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. Findings: One employee observed was not wearing appropriate personal protective equipment (PPE) Objective evidence: Mostyn Estate: It was observed during the audit that 1 of 4 employees observed picking Loose Fruits was not wearing cotton gloves provided by the management but picking the loose fruits with his bare hands. This could lead to injury to his palm as well as be bitten by insects.	Root cause: 1. PPE (cotton glove) has been provided to all loose fruit pickers. However, due to rainy condition earlier, the stated worker did not wear the wet glove. No spare glove was provided for replacement. 2. Insufficient monitoring on the ground by the mandore. Corrective Action: 1. Monitoring by staff and mandore in-charge on daily basis for usage of PPE by workers on the ground. 2. Issuance of spare cotton glove to mandore to ensure all workers are using PPE and replacement of cotton glove is available when carrying out field work.	The following Evidence was received and verified: • Photographs and Attendance list of Training conducted for LF collectors on 25/04/2024 • Record of Issuance of Cotton Gloves to the collector in May and June 2024. • Photographs of issuance of spare gloves to Mandors of LF collector gangs 51, 52 & 53. • Daily PPE checklist samples for June 2024. **CLOSED**

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification by Assessor
3.3.2 RAR 01 2023	Minor	Requirement: 3.3.2 A mechanism to check consistent implementation of procedures is in place Finding: Mechanism to check consistent implementation on Contractor & Vendor Management (CVM) Procedure, date 17/11/2021 was not consistently implemented. Objective evidence: *Contractor: Rxx Hxx* • Based on interview with 1 FFB Driver found that all of them claimed that the salary was paid based on pieced rated allowance which contradicted with the contract agreement. The contract agreement stated the salary was paid via monthly rated. • Employment contract and payslip was not fully comprehensive. Based on payslip verification, sighted that there was no indication to show how much per unit/mt should be paid to the workers. No record information of payment method, outturn of working, annual leave, sick leave, work on rest day, etc. *Contractor/Vendor: Oxx Txx* • During the interview with the Driver, received the salary on the 18th of every month. The contract agreement stated salary payment between 12-20th for each month. • Safety shoes are not provided to drivers. Contractor: RMD • Based on interview with 1 FFB Driver found that all of them claimed that the salary was paid based on pieced rated allowance which contradicted with the contract agreement. The contract agreement stated the salary was paid via monthly rated.	Verification on the Minor NCR during the current audit, through employment contracts and salary slips verification together with face-to-face consultation with the Contractors workers of Oxx Txx, RMD, Sxx Axx and Contractor Pxx Txx, found that the implementation on Contractor & Vendor Management (CVM) Procedure, dated Nov 2021 was presently consistent. Salaries were paid in accordance with Employment contracts and the payments were timely (before 10th every month). Record information of payment method, outturn of working, annual leave, sick leave, work on rest day, etc. were provided in the salary slips. These were all in compliance with the requirements of the Employment Act 2022. CLOSED

ATTACHMENT 6 – Timebound Plan

Timebound Plan for Sime Darby Plantation Berhad 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 Guinea	5.623611	150.684167		Certified	Not Applicable	10-Sep-08	19-20 July 2021
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