RSPO P&C CERTIFICATION AUDIT REPORT

(SD Guthrie Berhad - Strategic Operating Unit (SOU) 5, Seri Intan)

Audit Application Number:	~~PC25-002434~~ / PC25-002589 (new)
Assessment Type:	Annual Surveillance Audit 3
Date of Audit:	07 October 2024 - 11 October 2024
Audit Report Number:	1
Revision Number:	0
Audit Report Date	23 January 2025

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	**SIRIM QAS INTERNATIONAL SDN. BHD.**
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.
Background of the 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 27 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(03) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCCS
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	SD Guthrie Berhad – Seri Intan
Address of the Management Unit/s	Kilang Kelapa Sawit Seri Intan, Bt.5 Jln. Maharaja Lela, 36009 Teluk Intan, Perak
Country	Malaysia
Websites	https://www.sdguthrie.com
Description of the Management Unit	General description of the organisation (e.g. operations, customers, products, ownership structure, function of the sites, date of membership, number of employees, summary of social aspects and stakeholders' relationship) The Seri Intan Certification Unit (CU) are located in Teluk Intan, state of Perak, Malaysia. Previously known as SOU 5 Seri Intan under Sime Darby Plantation Berhad, has been renamed SD Guthrie – Seri Intan as of Surveillance Audit 4 in 2024. It comprises the Seri Intan Palm Oil Mill (Seri Intan POM) and its five supply bases: Seri Intan Estate, Sabrang Estate, Sungai Wangi Estate, Sogomana Estate and Bikam Estate, all owned now by SD Guthrie. Seri Intan POM was previously known as Nova Scotia Palm Oil Mill, established in 1969. The Mill is situated beside Jalan Maharajalela, 3 kilometres from Teluk Intan town. After 31 years of commissioning, the mill was upgraded to a new technology POM and commissioned in July 2008 situated in the original mill area. The new mill was launched as Seri Intan Palm Oil Mill and rated at 60mt/hr. Daily FFB intake was recorded at 800mt during normal period and 1,100mt during peak crop session. The SOU did not have other management system certifications besides RSPO P&C and Supply Chain and MSPO.
Management Representative Name	Azhanizan R. Deni
Management Representative Designation	Senior Mill Manager
Management Representative Email	azhanizan.deni@sdguthrie.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0008-04-000-00
Name of RSPO Member	SD Guthrie Berhad
Member Since	03 03 2011

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00109
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000000193
prisma Trading Account ID	TA25-017044
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved (IP) and Mass Balance (MB) Supply Chain Models.
Supply Chain Model	☒ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☐ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	3 March 2011 (Date of first RSPO certification)
Effective Date of Certificate:	28 January 2022
Expiry Date of Certificate:	27 January 2027
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Seri Intan POM	ML25-001347	Kilang Kelapa Sawit Seri Intan, Bt.5 Jln. Maharaja Lela, 36009 Teluk Intan, Perak	60 MT/hr	3° 58' 9.22" N	100° 59' 8.01" E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Seri Intan Estate	SB25-005760	Seri Intan Estate, 36009 Teluk Intan	Own/Managed Estate	3° 58' 13.34" N	3° 58' 13.34" N
Sabrang Estate	SB25-005558	Sabrang Estate 36009, Teluk Intan	Own/Managed Estate	3° 58’ 35.70” N	100° 58’ 26.02” E
Sungai Wangi Estate	SB25-005921	Ladang Sungei Wangi, 32000 Sitiawan	Own/Managed Estate	4° 14’ 33.2” N	100° 42’ 50.6” E
Sogomana Estate	SB25-005832	Ladang Sogomana, 32500, Changkat Kruing	Own/Managed Estate	4° 23’ 29” N	100° 41’ 40” E
Bikam Estate	SB25-003770	Bikam Estate, 35600 Sungkai	Own/Managed Estate	4º 02’ 48.3” N	101º 17’ 54.7” E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
SD Guthrie – Seri Intan	**14,446.51**	**13,048.82**	N/A	N/A	39.04	N/A	N/A	N/A	1358.65
TOTAL	**14,446.51**	**13,048.82**			**39.04**				**1358.65**
Remarks: To include additional information wherever applicable									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Seri Intan Estate	627.91	415.62	1738.05	636.78	2790.45	3418.36
Sungai Wangi Estate	236.89	555.97	584.02	625.71	1765.70	2002.59
Sogomana Estate	317.91	385.48	480.33	917.57	1783.38	2101.29
Sabrang Estate	0	212.27	1959.49	1524.46	3696.22	3696.22
Bikam Estate	0	235.04	1314.32	281.00	1830.36	1830.36
TOTAL (ha)	**1182.71**	**1804.38**	**6076.21**	**3985.52**	**11866.11**	**13048.82**
Remarks: To include additional information wherever applicable						

Notes: This age profile range is used based on the common phase of oil palm age as referred in https://www.researchgate.net/publication/327527812.

3.3. Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
Seri Intan Estate	51.91	43.46	213.43	382.67	57.96	749.43
Sungai Wangi Estate	251.28	Nil	Nil	4.61	Nil	255.89
Sogomana Estate	Nil	373.56	121.35	Nil	Nil	494.91
Sabrang Estate	187.58	308.8	243.49	192.54	276.27	1208.68
Bikam Estate	104.73	Nil	Nil	Nil	Nil	104.73
TOTAL (ha)	**595.50**	**725.82**	**578.27**	**579.82**	**334.23**	**2,813.64**

Notes: 1st year of the replanting programme will be the current year of the audit

3.4. Name of other FFB Supplier Supplying FFB to the Mill

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Elphil Estate	Diverted Crop	RSPO Certified	4.848728	101.102094	97.41
Cluny Estate	Diverted Crop	RSPO Certified	3.857921	101.434059	3,881.13
Bagan Datoh Estate	Diverted Crop	RSPO Certified	3.987867	100.815889	1,485.90
Flemington Estate	Diverted Crop	RSPO Certified	3.901745	100.905976	695.33

Sg Samak Estate	Diverted Crop	RSPO Certified	3.774142	101.158366	3,936.95
Kinta Kellas Estate	Diverted Crop	RSPO Certified	4.459869	101.087714	391.07
Sabak Bernam Estate	Diverted Crop	RSPO Certified	3.754999	101.014455	2,890.91
Bukit Talang Estate	Diverted Crop	RSPO Certified	3.401577	101.303102	2,280.39
Kamuning Estate	Diverted Crop	RSPO Certified	4.850552	101.031803	45.08

TOTAL	15,704.17

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	28 Apr 2025
	End Date	27 Jan 2026
Projected Certified FFB Volume (MT)	227,118.00	
Average Production Yield (MT/ Ha)	21.55	
Projected CSPO Certified Volume (MT)	Identity Preserved	47,694.78
	Mass Balance	-
Projected CSPK Certified Volume (MT)	Identity Preserved	10,788.10
	Mass Balance	-
Oil Extraction Rate (OER) (%)	21	
Kernel Extraction Rate (KER) (%)	4.7	

3.6. Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Seri Intan POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	28 Mar 2023	Start Date	28 Mar 2024
	End Date	27 Mar 2024	End Date	27 Mar 2025
Actual Production Period Reported	From	28 Mar 2023	From	28 Mar 2024
	To	27 Mar 2024	To	11 Oct 2024
Projected FFB Certified Volume (MT)	200,997.20		198,837.55	
Actual production of FFB (MT)	182,076.524		240,414.27	
Projected CSPO Certified Volume (MT)	37,677.04		52,012.96	
Actual CSPO Production Volume (MT)	38,105.81		50,532.78	
Actual CSPO Volume Sold as RSPO Certified (MT)	21,196.29		6,644.63	
Actual CSPO Volume Sold as Conventional (MT)	16,909.54		43,888.15	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	38,105.81		50,532.78	
Actual CSPO credits sold (where applicable)	0		0	

Projected CSPK Certified Volume (MT)	9,106.76	11,514.74
Actual CSPK Production Volume (MT)	8,471.39	10,695.08
Actual CSPK Volume Sold as RSPO Certified (MT)	5,386.71	7,507.41
Actual CSPK Volume Sold as Conventional (MT)	2,488.86	3,187.67
Actual CSPK Volume Sold under Other Scheme (MT)	0	0

3.7. Information of Previous & Current License (Mass Balance)

– N/A (Note: There is no figure provided because no processing was done under MB, only trading activities were involved.)

Name of Palm Oil Mill	**Not applicable**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	N/A	Start Date	N/A
	End Date	N/A	End Date	N/A
Actual Production Period Reported	From	N/A	From	N/A
	To	N/A	To	N/A
Projected FFB Certified Volume (MT)	-		-	
Actual production of FFB (MT)	-		-	
Projected CSPO Certified Volume (MT)	-		-	
Actual CSPO Production Volume (MT)	-		-	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPO Volume Sold as Conventional (MT)	-		-	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	-		-	

Actual CSPO credits sold (where applicable) (MT)	-	-
Projected CSPK Certified Volume (MT)	-	-
Actual CSPK Production (MT)	-	-
Actual CSPK Volume Sold as RSPO Certified (MT)	-	-
Actual CSPK Volume Sold as Conventional (MT)	-	-
Actual CSPK Volume Sold under Other Scheme (MT)	-	-

Add tables as necessary

4. Audit Programme

4.1. Audit Methodology

The audit covered the Seri Intan Palm Oil Mill and 4 of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document. The 4 supply base covered during the audit are Sogomana Estate, Sabrang Estate, Sungai Wangi Estate and Bikam 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.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Khairul Najwan Ahmad Jahari	Lead Auditor	ASI1IWNKVQ (KN)
Dzulfiqar Azmi	Auditor	ASI1GIVNPH (DA)
Mohd Zulfakar Kamaruzaman	Auditor	ASI17IDGG4 (MZK)
Rozaimee Ab Rahman	Auditor	ASI1AU6HF7 (RAR)
Mohd Norddin Abd Jalil	Auditor	ASI1VPNTNY (MNAJ)

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
07 October 2024	8.00 am -5.00 pm	ASI1IWNKVQ (KN)	Seri Intan POM	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4 (MZK)		Coverage of assessment: (Safety, contractor) ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures

				▪ Purchasing and goods in ▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
		ASI1GIVNPH (DA)		Coverage of assessment: (Good Milling Practice, Environment) ▪ Facilities at workplace inspection (worker quarters, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation ▪ Continuous improvement Seri Intan POM (Ketua Kampung Batak Rabit, Mr Azli Seliman, Ketua Kampung Taman Desa Aman Mr Sahol Hamid),
		ASI1AU6HF7 (RAR)		Coverage of assessment: (SCCS) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc.

				▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ Training and skill development programs ▪ Continuous improvement
08 October 2024	8.00 am -5.00 pm	ASI1IWNKVQ (KN)	Sogomana	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1GIVNPH (DA)	Sogomana	Coverage of assessment: (Environment) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings.

				▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4 (MZK)	Sogomana	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers

				Continuous improvement Sogomana Estate (ketua kampung Paya Nibong – Mr Jekiffli bin Shamlani, Ketua Kampung Changkat Cermin – Mr Mahamut Bin Awang)
		ASI1VPNTNY (MNAJ)	Sogomana	Coverage of assessment: (GAP) ▪ Site inspection/interview at production area Field 2 [harvesting], spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement

		ASI1AU6HF7 (RAR)	Sogomana	Coverage of assessment: (Safety) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
09 October 2024	8.00 am -5.00 pm	ASI1IWNKVQ (KN)	Sungai Wangi Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area Sg Wangi Estate (Field 12A [harvesting], Field 12D [circle spraying], Field 22D [de-creeping], Field 17B [manuring]), harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal)

				▪ Training and skill development programs Continuous improvement
		ASI1GIVNPH (DA)	Sungai Wangi Estate	Coverage of assessment: (Environment) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area Estate Bilham Division Block 00B2/14A (harvesting) and at block 2018F (circle raking), at Walbrook Division block 18Aand 19A (harvesting) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4 (MZK)	Sungai Wangi Estate	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc.

				▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
			ASI1VPNTNY (MNAJ)	Sungai Wangi Estate	Coverage of assessment: (GAP) ▪ Site inspection/interview at production area (Field 12A [harvesting], Field 12D [circle spraying], Field 22D [de-creeping], Field 17B [manuring]), OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment

		ASI1AU6HF7 (RAR)	Sungai Wangi Estate	Coverage of assessment: (Safety) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area Estate Bilham Division Block 00B2/14A (harvesting) and at block 2018F (circle raking), at Walbrook Division block 18Aand 19A (harvesting) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
10 October 2024	8.00 am -5.00 pm	ASI1IWNKVQ (KN)	Sabrang Estate	Coverage of assessment: (Social – Internal) ▪ Site interview at production area Sabrang Estate (Field 2011B [harvesting], Field 24B [spraying], Field 23A [de-creeping], Field 13C [harvesting] ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community centre, School/CLC, Humana/Crèche, provision shop & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal)

				▪ Training and skill development programs Continuous improvement
		ASI1GIVNPH (DA)	Sabrang Estate	Coverage of assessment: (Environment) ▪ Site inspection at production area main Division Block 03 & 2017A (harvesting) and at block 17D (upkeep) at Rubana Division harvesting at block 13C, Decreeping at block 23A, spot spraying at block 24B ▪ Facilities at workplace inspection (worker quarters, School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4 (MZK)	Sabrang Estate	Coverage of assessment: (Social – External & HCV) ▪ Interview with external stakeholders i.e. local communities, government agencies, (Ketua Kampung Sungai Durian- Mr Afendi Mat Mislam, Kampung Sarang Tiong & Kampung

			Sungai Rusa Mr Amirul Azmi Mat Baki, Ketua Kampung Sungai Rubana – Mr Sharudin Shaari) ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor Continuous improvement
		ASI1VPNTNY (MNAJ)	Sabrang Estate	Coverage of assessment: (GAP) ▪ Site inspection/interview at production area - Sabrang Estate (Field 2011B [harvesting], Field 24B [spraying], Field 23A [de-creeping], Field 13C [harvesting], OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement

				Other areas identified during the assessment
		ASI1AU6HF7 (RAR)	Sabrang Estate	Coverage of assessment: (Safety) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. main Division Block 03 & 2017A (harvesting) and at block 17D (upkeep) at Rubana Division harvesting at block 13C, Decreeping at block 23A, spot spraying at block 24B ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
11 October 2024		ASI1IWNKVQ (KN)	Bikam Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site interview at production area (Field 22B [spraying], Field 24A [de-creeping], Field 17C [harvesting]). ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives.

	8.00 am – 5.00 pm			▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1GIVNPH (DA)	Bikam Estate	Coverage of assessment: (Environment) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area at Gedong Division block 08A (harvesting) and harvesting at Main Division block 17C h, circle spraying at block 22B, and decreeping at block 24A ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4 (MZK)	Bikam Estate	Coverage of assessment: (Social – External & HCV)

				▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
			ASI1VPNTNY (MNAJ)	Bikam Estate	Coverage of assessment: (GAP) ▪ Site inspection/interview at production area (Field 22B [spraying], Field 24A [de-creeping], Field 17C [harvesting]), OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement

				Other areas identified during the assessment
		ASI1AU6HF7 (RAR)	Bikam Estate	Coverage of assessment: (Safety) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site Gedong Division block 08A (harvesting) and harvesting at Main Division block 17C h, circle spraying at block 22B, and decreeping at block 24A ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
	3.30 pm 4.30pm	ASI1IWNKVQ (KN) ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI1AU6HF7 (RAR) ASI1VPNTNY (MNAJ)	Bikam Estate	Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO Closing meeting at the Bikam Estate End of audit

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

No changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited (i.e. 1 mill)
Own/Managed Estates	5	Low Risk		4 estates
Scheme Smallholder	Not applicable	Choose an item		
Scheme Outgrower	Not applicable	Choose an item		
Independent Outgrower	Not applicable	Choose an item		

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2022	2023	2024	2025	2026
Seri Intan POM	☒	☒	☒	☐	☐
Seri Intan Estate	☒	☒	☐	☐	☐
Sabrang Estate	☒	☒	☒	☐	☐
Sungai Wangi Estate	☒	☒	☒	☐	☐
Sogomana Estate	☒	☐	☒	☐	☐
Bikam Estate	☐	☒	☒	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Khairul Najwan bin Ahmad Jahari	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. in Forestry (Forest Management) 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, PEFC (FMC), MyTLAS, STLVS and ISO9001.

A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2011	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023	
Audit Team Members:		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI1IWNKVQ (KN)	Holds a B.Sc. in Forestry (Forest Management) from Universiti Putra Malaysia (UPM)
	Audit Team Member 1: ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM)
	Audit Team Member 3: ASI1GIVNPH (DA)	Hold a B. Sc. in Agriculture from University Teknologi Mara (UiTM).
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Holds B.Sc., (Agriculture) from Universiti Pertanian Malaysia (UPM)
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Member 1: ASI1IWNKVQ (KN)	Holds 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 as PEFC auditor
	Audit Team Member 2: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.

	Audit Team Member 3: ASI1GIVNPH (DA)	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Holds a B.Sc. in Agriculture from Universiti Pertanian Malaysia. He has over 35 years working experience in the oil palm plantation operation.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1IWNKVQ (KN)	Completed RSPO P&C lead auditor course in 2011 by Wild Asia.
	Audit Team Member 1: ASI17IDGG4 (MZK)	Completed RSPO P&C lead auditor course in 2015 by Wild Asia.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Completed RSPO P&C lead auditor course in 2017
	Audit Team Member 3: ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1IWNKVQ (KN)	Successfully attended Lead Auditor Course for ISO 9001, ISO 14001 and OHSAS 18001 in 2009.
	Audit Team Member 1: ASI17IDGG4 (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 3: ASI1GIVNPH (DA)	Successfully attended Integrated Management System Lead Assessor Course in 2017.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	in implementing GAP, issues related to environment and occupational health & safety are dealt with during 35 years working experience period as plantation manager
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1IWNKVQ (KN)	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 1:	Can demonstrate of the latest version of RSPO Certification Systems

	ASI17IDGG4 (MZK)	
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 3: ASI1GIVNPH (DA)	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Can demonstrate of the latest version of RSPO Certification Systems
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: ASI1IWNKVQ (KN)	Not audited this.
	Audit Team Member 1: ASI17IDGG4 (MZK)	Not audited this.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Not audited this.
	Audit Team Member 3: ASI1GIVNPH (DA)	Not audited this.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit team Leader: ASI1IWNKVQ (KN)	Had completed and pass evaluation (pioneer) of RSPO lead auditor since 2011.
	Audit Team Member 1: ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2017.
	Audit Team Member 3: ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO lead auditor since 2018.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Had completed and pass evaluation of RSPO auditor since 2018.
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI1IWNKVQ (KN)	Knowledgeable and experience of the local/regional laws

	Audit Team Member 1: ASI17IDGG4 (MZK)	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI1GIVNPH (DA)	Knowledgeable and experience of the local/regional laws
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1IWNKVQ (KN)	Not auditing
	Audit Team Member 1: ASI17IDGG4 (MZK)	Had more than 5 years of working experience in the oil palm operation
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Had more than 7 years of working experience in the oil palm operation
	Audit Team Member 3: ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Holds a B.Sc. in Agriculture from Universiti Pertanian Malaysia. He has over 35 years working experience in the oil palm plantation operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1IWNKVQ (KN)	Had more than 15 years of audit experience in the oil palm operation and palm oil mill as ISO9001 auditor
	Audit Team Member 1: ASI17IDGG4 (MZK)	Had more than 5 years of working experience in the oil palm operation
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Had more than 7 years of working experience in the oil palm operation
	Audit Team Member 3: ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Holds a B.Sc. in Agriculture from Universiti Pertanian Malaysia. He has over 35 years working experience in the oil palm plantation operation.

Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1IWNKVQ (KN)	Attended SA 8000 training in 2018 and SMETA training in 2021. Had more than 23 years of working experience in the forest operation and 15 years experience auditing workers' rights and social as PEFC auditor
	Audit Team Member 1: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 35 years of working experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1IWNKVQ (KN)	Had more than 23 years of working experience in the forest operation and 15 years experiences in auditing with communities issues and social as PEFC auditor
	Audit Team Member 1: ASI17IDGG4 (MZK)	Had more than 5 years of auditing experience in handling of land rights, gender and indigenous people issue.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Had more than 7 years of working experience in the oil palm operation
	Audit Team Member 3: ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Had more than 35 years of working experience in the oil palm operation
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1IWNKVQ (KN)	Had more than 23 years of working experience in the forest operation and forest managements including HCVFs and 15 years experiences in auditing as PEFC auditor
	Audit Team Member 1:	Possessed B. Sc. Forestry from Universiti Putra Malaysia and experienced auditing High

	ASI17IDGG4 (MZK)	Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Not auditing
	Audit Team Member 3: ASI1GIVNPH (DA)	Not auditing
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Not auditing
Fluent in one of the main national languages	Audit team Leader: ASI1IWNKVQ (KN)	Fluent in Malays and English
	Audit Team Member 1: ASI17IDGG4 (MZK)	Fluent in Malays and English.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Fluent in Malays and English.
	Audit Team Member 3: ASI1GIVNPH (DA)	Fluent in Malays and English.
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	Fluent in Malays and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1IWNKVQ (KN)	Not audit
	Audit Team Member 1: ASI17IDGG4 (MZK)	Had completed RSPO Supply Chain auditor training course in 2016 and experienced auditing supply chain since 2016.
	Audit Team Member 2: ASI1AU6HF7 (RAR)	Had completed RSPO Supply Chain auditor training course in 2016 and experienced auditing supply chain since 2016.
	Audit Team Member 3: ASI1GIVNPH (DA)	*Not audit*
	Audit Team Member 4: ASI1VPNTNY (MNAJ)	*Not audit*

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans		SD Guthrie shares key public information on its website (www.sdguthrie.com), including land titles, human rights, safety plans, and grievance procedures. Through Yayasan Sime Darby, the organization supports education, conservation, and community development programs, including scholarships and impactful outreach initiatives. Gender distribution data for all worker categories is transparently maintained at estate and mill offices under the SEMUA Employee Master Listing.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(Criterion 8.1); • Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		SD Guthrie continued to use the internet to disseminate public information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The SD Guthrie website address is available in English at https://www.sdguthrie.com	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Records maintained appropriately. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at estate and mill office with record titled 'SEMUA – EMPLOYEE MASTER LISTING'.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		SD Guthrie has implemented a detailed Communication and Stakeholder Engagement Procedure, developed by Sustainability Compliance Unit, Group Sustainability effective from October 2024 stating that requests/ feedback/ grievances from external stakeholders shall be responded in a timely manner, depending on criticality of the issues.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		All four Estates and the Mill maintain an updated list of stakeholders, including contractors, suppliers, recruitment agencies, embassies, government agencies, schools, local communities, customers, gender committees, and union representatives. The stakeholder information, such as addresses, contact details, and representatives, was last updated in June 2024 for Sogomana and Sungai Wangi, on July 2024 for Bikam, and on September 2024 for Sabrang.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		Seri Intan adheres to SD Guthrie Berhad's Code of Business Conduct (COBC), which covers equal opportunity, non-discrimination, criminal activities, harassment, conflict of interest, bribery prevention, reporting violations, and anti-money laundering. For foreign worker recruitment through agents, the Workforce Management Unit SOPP, Online Vendor Registration (OVR), and Vendor Code of Business Conduct (VCOBC) are applied.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		SD Guthrie's Vendor COBC outlines behavior standards for vendors, emphasizing human rights. Vendors must comply through the Sime Darby Berhad Vendor Integrity Pledge, committing to eliminate exploitation, including modern slavery and human trafficking.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		Seri Intan complies with laws, holding valid MPOB and Energy Commission licenses for its 60mt/hr mill powered by TNB and turbines. Treated water is sourced from Lembaga Air Perak, and effluent discharge into Sg. Perak meets regulatory limits. Quarterly environmental reports were submitted to the DOE on schedule. Noise Risk Assessment Report was available. This assessment was carried out to identify and explain the finding of noise risk assessment at POM operation. For this assessment 6 work units were assessed i.e., ramp, sterilizer, pressing/threshing, oil room, kernel plant, boiler/engine room employees. Audiometric tests are carried out annually. The latest audiogram was conducted from for 46 employees/staff/executives. The report just arrived on 2 October 2024. All recommended employees to conduct medical surveillance were sent to Klinik for 24 mill employees such as Laboratory Operator, Workshop Operator. From the results, all employees were found fit to handle chemicals. For this year Medical Surveillance, Seri Intan POM has already sent the workers to the Klinik at the end of September 2024 and currently waiting the result from OHD	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		Seri Intan maintains a documented Legal & Other Requirements Register (LORR) aligned with regulatory requirements. Procedures for compliance are outlined in the Estate/Mill Quality Management System Manual, updated on 1 November 2008. Legal updates are tracked by the Group Sustainability Department and disseminated to all units, which update their registers accordingly. Information is sourced from associations (e.g., MPOA, EMPA), seminars, law books, and government websites. The latest review, on 23/09/2024, addressed amendments to the Employees' Social Security Act and Employment Insurance System Act.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Auditors verified boundary stones and pegs across Seri Intan, Sabrang, Bikam, and Sg. Wangi Estates, proving they were visible and well-maintained. Specific markers and trenches were identified at locations, including fields near neighboring plantations and along estate boundaries. The Seri Intan Mill, located within the estate, is demarcated by fencing and trenches. Boundary markers in Sogomana, Sabrang, and Bikam Estates were painted and maintained, with distinct colors marking forest boundaries, river edges, villages, and neighboring properties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The estates and mill maintain an updated stakeholder list, including contractors, vendors, foreign recruitment agencies, embassies, government agencies, schools, local communities, and CPO/PK customers. The list, established by the mill and updated on 1/9/24, encompasses various parties, neighboring communities, and government agencies.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
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.		All vendors signed the Vendor Integrity Pledge (VIP) and complied with anti-bribery, fraud, corruption, labour, and human rights regulations under the Vendor Code of Business Conduct (VCOBC). All contractors across Seri Intan POM, Sogomana, Sungai Wangi, Sabrang, and Bikam Estates were verified, including transporters, nursery service providers, and heavy machinery rental firms, with contracts and sampled personnel confirmed as compliant.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The contract documents and Vendor Integrity Pledge (VIP) records dated February 2023 sighted contain clauses disallowing child, forced and trafficked labour. No young workers are employed by contractors and vendors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		All Fresh Fruit Bunches are supplied from Seri Intan owned estates which are certified to RSPO. There is no third-party FFB sent to the Seri Intan POM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		All Fresh Fruit Bunches are supplied from Seri Intan owned estates which are certified to RSPO. There is no third-party FFB sent to the Seri Intan POM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 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) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		Seri Intan maintained to have minimum 3 years' business plans for the 4 estates visited. The budget allocations at estates include activities for operating expenditure i.e. upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, and RSPO compliance. Attention was given to crop projection, cost of production, cost per ton and per hectare indicators to monitor the performance of each operating unit. The cost of production was reviewed and compared against expenditure each year with projections in place for future years.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		Seri Intan had established and maintained a replanting programme which was reviewed annually. Long range replanting was sighted until 2029.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		Seri Intan conducts management reviews at planned intervals. Verified meetings included: Sogomana Estate: Held on 27/08/2023, chaired by the Estate Manager, with an internal audit conducted on 05/08/2024 by Amirul Irfan Ainul Azam and team. Sungai Wangi Estate: Held on 26/08/2024, chaired by the Estate Manager, with an internal audit conducted on 05/08/2024 by the same team. Sabrang Estate: Held on 12/08/2024, chaired by the Estate Manager, with an internal audit on 07/08/2024 by the same team. Bikam Estate: Held on 03/09/2024, chaired by the Estate Manager, with an internal audit on 09/08/2024 by the same team.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
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. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6		A Continuous Improvement Plan was implemented in January 2024 to address issues from the EAI, internal, and external audits. Key focus areas include: 1. Legal Compliance: Minimizing chemical usage, updating legal registers, enhancing supply chain traceability, and stakeholder knowledge. 2. Pesticide Reduction: Improved spraying techniques, expanding IPM programs, and maintaining soil conditions. 3. Environmental Impact: Road maintenance to prevent soil erosion, biogas plants to reduce methane, BOD monitoring, protecting riparian zones, and establishing wildlife corridors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		4. Waste Reduction: EFB mulching, licensed waste management, and triple rinsing. 5. Pollution & GHG: Emission monitoring, GHG data collection, and compliance with EQA regulations. Social improvements include housing upgrades, new construction, and improved drainage systems.	
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.		The RSPO metrics template was submitted to auditors and was verified accordingly and accurately reported.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		Seri Intan CU implemented and adhered to SOPs for all processes, with concise versions displayed at relevant locations and full documents presented to auditors. SOPs for the mill include SDPB guidelines for operations, oil recovery, housekeeping, and FFB grading, established between 2019 and 2021. Estate SOPs, including the Agriculture Reference Manual (ARM), EQMS, and SPMS, cover all estate operations, emphasizing good agricultural practices, safety, and environmental care.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Procedures for local and foreign worker recruitment involve detailed SOPs and supporting documents, ensuring compliance and ethical practices. Workers were trained on SOPs through roll calls and site inspections confirmed their implementation.	☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The consistent implementation of SOPs is monitored by estate supervisory personnel through records such as daily production logs, field cost and chemical consumption records, field work programs, and reports on fertilizer application, herbicide spraying, and FFB harvesting. Management employs additional checks via departmental visits: 1. Agronomic Advisory Visits: Conducted on 29/02/2024 on Sogomana Estate, 01/03/2024 on Sungai Wangi Estate, 25/04/2024 on Sabrang Estate, and 16/02/2024 on Bikam Estate), concentrating on nutrient deficiencies, pest and disease control, Ganoderma infection, mulching, and field conditions. Recommendations for fertilizer application and standards for harvesting and pruning were also reviewed. 2. Regional General Manager Visits: Conducted in 2024 at all estates, assessing land use, crop performance, field conditions, capital expenditures, replanting activities, labour, security, and compliance with SDPB and industry standards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOPs is monitored daily by field staff and Assistant Managers. Monitoring is carried out through supervision and record-keeping, including work programs, field cost books, bin cards, harvesting intervals, monthly reports on estate activities, rainfall, pest and disease reports, agrochemical consumption, machinery running hours, and FFB production. The mill maintains records on effluent and black smoke monitoring,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			processing parameters, dispatches, scheduled wastes, internal audits, and daily shift reports. Internal audits are conducted annually. Contractor activities are also monitored, including work permits, evidence of competency, supervision on-site, and ensuring safety measures like PPE. Agronomic reports, performance monitoring reports (PMU), and structured crop recovery assessments (SCRA) are regularly conducted, with records from all estates and specific dates of visits by the Structured Estate Performance Assessment Unit (SEPA).	☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (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.		There was no new planting in Seri Intan, hence no activities affecting the stakeholders. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with estate and mill operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Despite conducting a Social Impact Assessment (SIA) in 2013 and 2014 for all units of Seri Intan POM and its estates, an addendum was made in 2024 to address replanting activities at Sogomana Estate. The updated SIA, completed on 10 June 2024, focused on replanting areas totalling 207 hectares across three fields. It aimed to inform workers and stakeholders about the impacts of replanting,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			identify concerns, and develop a management plan. Issues on salary changes related to tall palm allowances and contractor workers' housing, were discussed during a meeting on 20 June 2024. Replanting activities are scheduled from June to October 2024.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Seri Intan CU has effectively managed social impacts through mechanisms like the "Suara Kami" grievance platform, enabling workers to raise concerns confidentially, with issues like a termination case on 23/5/2024 being appropriately resolved. Regular social dialogues and gender committee meetings across estates address welfare concerns, such as restroom upgrades and road safety improvements, with actions verified during audits. Stakeholder meetings revealed no significant issues, and the CU updates its Social Impact Assessment (SIA) Action Plan annually (last in September 2024), including feedback from these engagements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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.		Seri Intan CU's employment procedures for local and migrant workers, documented in relevant guidelines, cover recruitment, termination, and promotions based on annual performance. Processes include screening, interviews, approvals, and medical checks. A review confirmed that the hiring of a worker at Seri Intan POM on 23/9/2024 followed these procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		This procedure was confirmed by a newly recruited worker sample of 3 workers (1 from Seri Intan POM and 2 from Bikam Estate). Interviews with the workers found that Seri Intan CU has implemented hiring procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The hazard identification, risk assessment and risk control (HIRARC) procedure has been established. Seri Intan CU have conducted the risk assessment on all its operations as well as determining their control measures. The estate had conducted risk assessment on all its operations as well as determining their control measures annually. Risk assessment been identified on activities such as Replanting, Nursery, harvesting, spraying, manuring, fertilizer store, crèche, shop house, general & chemical store, workshop, Water treatment Plant, clinic, worker's quarters etc. have been carried out and control measures determined During site visits across sampled estates, it was confirmed that workers were provided with appropriate personal protective equipment (PPE) and demonstrated a good understanding of safety and health protocols. At Sogomana Estate, manuring and harvesting were observed. At Sg Wangi Estate, workers at Bilham Division for harvesting and Walbrook Division for harvesting also followed safety measures. At Sabrang Estate, workers at Main Division for harvesting and Rubana Division for harvesting & decreeping, and spot spraying were similarly compliant. At Bikam Estate, workers in Gedong Division (harvesting), Main Division, and Blocks (circle spraying) and (decreeping) maintained proper PPE use and safety awareness.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		OHS management plan has been established for 2024 to addressed issues related to hazards and risks, legal register and its requirements for compliance, incident reporting, ERP, chemical safety management, risk management, noise management, contractor safety management, communication, inspection, awareness and competency training, DOSH visit and inspection/audit, etc. Generally, the OSH plans were acceptable A Chemical Health Risk Assessment (CHRA) was conducted at Seri Intan POM in August 2020 for 9 work units handling chemicals, and an annual Local Exhaust Ventilation (LEV) examination was done in October 2023. Chemical exposure monitoring for Manganese and n-Hexane showed levels below permissible exposure limits. A noise risk assessment was completed in June 2020 for Sogomana Estate, with audiometric testing conducted annually. The 2024 tests identified some workers with standard threshold shifts (STS), and recommended PPE use. A CHRA for 12 work units was done in August 2020, and medical surveillance confirmed employees' fitness for chemical handling. A similar noise risk assessment was performed, with annual audiometric testing in 2024 At Sungai Wangi Estate exposing STS in some workers. A CHRA for 12 work units was completed, and medical surveillance showed all but two employees were fit for pesticide handling. Sabrang Estate also conducted noise assessments and audiometric testing, finding STS in several workers, who were advised to use hearing protection. A CHRA for 12 work units was completed, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			medical surveillance in 2023 identified one unfit employee, who was removed from chemical duties. Noise risk assessments were conducted for various work units, with audiometric testing identifying some workers with STS at Bikam Estate. A CHRA for 11 work units was completed, and medical surveillance in 2024 confirmed employees' fitness for chemical work, with one employee found unfit for organophosphate handling.	
Criterion 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. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or		The operating units visited have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted based on individual job designations, aligning the identified training with the specific requirements of each role to ensure relevance and effectiveness. The training needs were categorized for management, employees, and contractors, and have been systematically programmed for delivery throughout FY 2023 and 2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.			
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Seri Intan CU conducted various training programs, focusing on safety, compliance, and sustainability. Key sessions included MSPO/RSPO awareness, PPE usage, chemical handling, hearing conservation, emergency response, and scheduled waste management. Specialized training covered topics like grievance channels, ILO guidelines, good agricultural practices, and health and safety protocols for contractors and workers. Estates such as Sungai Wangi, Sogomana, Sabrang, and Bikam organized refresher courses on key operational safety aspects, with specific sessions on spraying, harvesting, and tractor operations. Annual audits and medical checks ensured compliance with occupational health standards. Records of training were maintained, where appropriate, on an	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			individual basis. Sighted the training record for 2023 and 2024	
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Training on the Supply Chain Certification Standard (SCCS) was conducted by GSD on 29/07/2024 for key personnel and on 29-30/07/2024 for contractor transporters. Attendance records and an interview with the Weighbridge PIC confirmed understanding of critical points during FFB receipt.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Seri Intan POM sourced for their FFB only from estates under the same Seri Intan which involve Seri Intan Estate, Bikam Estate, Sogomana Estate, Sungai Wangi Estate, Sabrang Estate. They also receive diverted certified crop from Cluny Estate and Bukit Talang Estate. 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		No changes to the certified products produced by Seri Intan POM. The CPO and PK produced will be sold under the IP and/or MB models depending on the market demand.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		As provided in the report above refer table 3 and 4.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		License ID: CB159473 (Active) Member Name: Seri Intan Oil Mill Member ID: RSPO_PO1000000193 RSPO Membership Number: 1-0008-04-000-00 (Sime Darby Plantation Berhad) Type of Business: Oil mill Issued On: 28-03-2024 Issued By: SIRIM QAS International Sdn. Bhd. Start Date: 28-03-2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			End Date: 27-01-2025 Certificate Holder Type: Multi-Site Number of Sites: 5 Total Certified Area (Ha): 14446.51	
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in		Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' document ID: SDP/GSD/202401/SCCS approved in January 2024 and effective January 2024. Appropriate training for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) has been conducted on 29/07/2024 by GSD attended by PIC including Senior Engineer, Clerk, Assistant Engineer, Staff, Weighbridge Operator and Attendance list & photograph was seen. Training for contractor transporter has been carried out on 29 & 30/07/2024. During interview with PIC handling weighbridge was confirmed he understand related to critical point during received the FFB. Letter of Appointment as Person in Charge for SCCS for Senior Assistant Manager dated 01/07/2024 sighted and found adequate. He's being assisted by Second Clerk and other relevant mill personnel. Based on interview with weighbridge Clerk, it was found that clerk had acquired necessary knowledge pertaining to RSPO Supply Chain standard requirements and was familiar with the various internal procedures/ records/ reports. Seri Intan POM had continued to implement the procedures it had on receiving and processing of RSPO certified and non- certified FFBs. (Refer para. 7.0 of the SOP - Receiving FFB at the Mill) it has described how Seri Intan POM manages the FFB from certified	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	the IP mill.		source. Details of WB ticket reported as per indicator 3.8.7.	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required 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 mills shall maintain the internal audit records and reports.		As describe under para 18.0 – Internal audit- SOP for Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' document ID: SDP/GSD/202401/SCCS approved on January 2024 and effective January 2024, Seri Intan POM refer to this procedure which is follow the RSPO Supply Chain Certification Standard Revision 2020 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2020 requirements. RSPO internal audit was conducted on 06/08/2024. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. There are 2 NCR and 2 OFI for SCCS. Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. Auditor also sighted the effectiveness of implementation from corrective action taken by CU. Documented procedure has defined management review will be conducted once a year Management review meeting has been conducted on dated 30/08/2024 (combine RSPO, RSPO SCCS and MSPO). Internal audit – 2 NCR and 2 OFI for SCCS has been raised (SCCS only). Customer feedback – data analysis show result from customer survey (i.e. RSPO-CSPO related to meeting the contract volume, timely delivery, dispatch documentation) result achieved. Previous meeting was highlighted Changes – There is no significant changes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The		Seri Intan POM sourced for their FFB only from estates under the same CU which involve Seri Intan estate, Bikam estate, Sogomana	☒ Conform

	tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		estate, Sungai Wangi Estate, Sabrang Estate. They also receive diverted certified crop from Cluny Estate and Bukit Talang Estate. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Estates. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as "RSPO & MSPO Mass Balancing Records for Oil Mills" has recorded the tonnage of certified FFB and its supplying estate. Verified through Seri Intan POM weighing system called 'Sime Weigh' and random sample of weighbridge ticket from.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The procedure in handling of sale and delivery was sighted and found adequate. Sales activities are usually handled by Sime Darby Oils - Global Trade Team (HQ) on behalf of POM. Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, Seri Intan POM has delivered certified materials to end buyer and for crude palm oil.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			
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		A review of the agreement document found there is one (1) outsource company CPO transporter i.e., MaXXX BaXXX Sdn Bhd. The agreement signed on 23/02/2024 and extended until 31 October 2024). Clause regarding the Supply chain in 'Annexure 5' of the agreement. The RSPO Supply Chain procedure has described on Para 13.0 Outsource Contractor and briefed to the contractor on date 29 & 30/07/2024. A contract document between Seri Intan POM and the transporters, clause (d) Roundtable Sustainable Palm Oil (RSPO) Supply Chain Certification Standards stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for transporters were made available and up to date in the stakeholder list and was updated on 05/10/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		A new ad hoc transporter, was engaged for CPO transport from October 2023 to September 2024, with the last use on 07/08/2024 to transport RSPO-IP CPO under specified contracts to the buyers. An OFI was raised in the internal audit regarding this issue, however, Seri Intan did not notify the CB in advance before the audit.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping		(i) Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up	☒ Conform

	(i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: 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 date. (ii) Relevant record was maintained for more than 3 years as per Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' document ID: SDP/GSD/202401/SCCS approved in January 2024 and effective January 2024- 5.0 (clause 5.4) control of documents & records. (iii) Sighted record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) Not applicable due to Seri Intan CU used IP model.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		Seri Intan 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).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		OER & KER has been updated by daily basis and monthly summary has been used as guidance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Sime Darby Oils- Global Trading (GT) team responsible for the purchase and sale of raw material and finished product respectively. Relevant information will be provided to Seri Intan POM for reference on site. The dispatch of the RSPO certified CPO/ PK to buyer by Seri Intan POM was made based on agreement, as per noted in sales contract.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			The receiving pit, pipelines and tanks in Seri Intan POM were thoroughly cleaned, swept and flushed before RSPO certified CPO was pumped in to avoid contamination. Dedicated tanks were used to store RSPO certified CPO from Seri Intan POM. The same practice occurs for separate handling of certified palm kernels. For traceability of a specific batch of RSPO certified CPO back to the supplying POM, Seri Intan POM kept the relevant documents such as the weighbridge ticket, CPO dispatch note, Dispatch oil quality ticket, Authorization from transporter, Borang MPOB L3, CPO dispatch authorization was issued by the POM	☐ Not Applicable (justification required)
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 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		The shipping announcements were verified and based on the verification through RSPO IT Platforms - Palm Trace transaction report -Certificate Allocation Log - there was no activity removed for RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Seri Intan POM has not use RSPO corporate logo as well as trademark logo	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		A policy to respect human rights was documented in the Human Rights Charter (Revision:3/2024). 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. SD Guthrie is in a midst of reviewing the policies.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		The audit team interviewed village representatives from communities surrounding Seri Intan POM (Kg. Batak Rabit, Taman Desa Aman), Sogomana Estate (Kg. Beting Luas, Kg. Lubuk Pusing, Kg. Changkat Keruing, Kg. Gunung Tunggal, Kg. 40 Rantai), Sabrang Estate (Kg. Sg. Durian, Kg. Cina, Kg. Selat Masjid, Kg. Rubana, Kg. Teluk Rubiah, Kg. Sarang Tiong, Kg. Sg. Rusa), and Bikam Estate (Kg. Bikam). During interviews, villagers confirmed there was no evidence of violence, harassment, or coercion by the estates, such as forced evictions, intimidation during land discussions, or aggressive enforcement of boundaries, in maintaining peace and order in their current or planned operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		The system used by the Seri Intan CU in resolving disputes and grievances exists in the procedure called Grievance Response Standard Operating Procedure 2024. The Mill and Estates within CU each has its own Internal Complaint Book and External Communication Book. The Internal Complaint Books are for employees to lodge complaint pertaining to their houses. The external book was reviewed and found no complaints against the CU. When ensuring anonymity of complainants, Human Rights Defenders (HRD), community spokesperson and whistleblowers, without risk of reprisal or intimidation, the Sime Darby Code of Business Conduct provides an avenue to direct the grievances to a Hotline number, toll-free numbers, email, fax, or letters to the Whistleblowing Unit at HQ. SD Guthrie have implemented several initiatives with respect to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			complaints and grievances and ensuring anonymity of complainants such as web- based SuaraKami, Whistleblowing and 'OPP" (for house repair complaints) . Suara Kami organized by SDPB itself in 2018 in which employees can lodge the complaint through hotline number 1-800-818-771. The details of Suara Kami can be found through the website https://www.simedarbyplantation.com/sustainability/programmes/human-rights-and-decent-work/grievance-mechanism.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The audit team conducted interviews with village representatives from Seri Intan POM (Kg. Batak Rabit, Taman Desa Aman), Sogomana Estate (Kg. Beting Luas, Kg. Lubuk Pusing, Kg. Changkat Keruing, Kg. Gunung Tunggal, Kg. 40 Rantai), Sabrang Estate (Kg. Sg. Durian, Kg. Cina, Kg. Selat Masjid, Kg. Rubana, Kg. Teluk Rubiah, Kg. Sarang Tiong, Kg. Sg. Rusa), and Bikam Estate (Kg. Bikam). The affected parties, including the illiterate, demonstrated an understanding of the system and procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The system used by the Seri Intan CU in resolving disputes and grievances exists in the procedure called Grievance Response Standard Operating Procedure 2022. The Mill and Estates within Seri Intan CU each has its own Internal Complaint Book and External Communication Book. Complainants were informed of its grievance progress, including the timeframe through the 'Grievance' system. When ensuring anonymity of complainants and whistleblowers, the SD Guthrie Berhad Code of Business Conduct provides an avenue to direct the grievances to a Hotline number, toll-free numbers, email, fax, or letters to the Whistleblowing Unit at HQ. SD Guthrie Berhad implemented initiatives with respect to complaints and grievances	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and ensuring anonymity of complainants such as web- based Suara Kami. Whistleblowing and 'OPP" (for house repair complaints). Suara Kami organized by SD Guthrie Berhad itself in 2018 in which employees can lodge the complaint through hotline number 1-800-818-771. The details of Suara Kami can be found through the website https://www.sdguthrie.com/sustainability/human-rights/	
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.		The system used by the Seri Intan CU in resolving disputes and grievances exists in the procedure called Grievance Response Standard Operating Procedure 2024 . The Mill and Estates each has its own Internal Complaint Book and External Communication Book. The Internal Complaint Books are for employees to lodge complaint pertaining to their houses. Progress and outcome of complaints was available to complainants in the 'Grievance' system. The external book was reviewed and found no complaints against the CU. The conflict resolution mechanism includes the option of access to independent legal and technical advice. The complainants may choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. When ensuring anonymity of complainants and whistleblowers, the Sime Darby Code of Business Conduct provides an avenue to direct the grievances to a Hotline number, toll-free numbers, email, fax, or letters to the Whistleblowing Unit at HQ.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local		Contributions to community development that are based on the results of consultation with local communities. Relevant projects were initiated separately for each estate and the mill.	☒ Conform ☐ Major Nonconformity

	communities are demonstrated.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		Evidence of legal ownership of the land including history of land tenure was verified during this audit. For Seri Intan Estate, Sabrang Estate, Sungai Wangi and Bikam Estate the land was previously owned by Kumpulan Guthrie Berhad and Golden Hope. It was then transferred to Sime Darby after the merger in 2007. Kumpulan Guthrie Berhad and Golden Hope had bought and leased the land from Perak State government since 8 March 1908. Each estate had legal use of the land through an Ownership signed by the Lands and Surveys of Perak following the payment of premium and Land fee. Evidence of legal ownership of the land including history of land tenure was verified during this audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives has confirmed this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives has confirmed this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives has confirmed this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through		This requirement in this indicator does not apply to Seri Intan CU	☒ Conform

	institutions or representatives of their own choosing, including by legal counsel if they so choose.			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		This requirement in this indicator does not apply to SD Guthrie - Seri Intan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		This requirement in this indicator does not apply to SD Guthrie - Seri Intan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		Based on Social Impact Assessment (SIA) Report for Seri Intan CU and as reported in Indicator 3.4, there was no new plantings are established in SD Guthrie - Seri Intan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives has confirmed this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) 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.			
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.		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. Consultation with villager as reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives confirmed that there was no new planting operations on villagers' land at Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. It has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives confirmed that there was no new planting operations on villagers' land at Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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..		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. It has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives confirmed that there was no new planting operations on villagers' land at Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. It has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives confirmed that there was no new planting operations on villagers' land at Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		As reported in 4.4.1, it has been verified that the land is legitimately owned by Seri Intan CU. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. It has been verified that the land is legitimately owned by Seri Intan CU. The audit team had confirmed that there was no land issues related to previous owners. Consultation with villager representatives confirmed that there was no new planting operations on villagers' land at Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			New lands are not acquired for plantations and mills after 15 November 2018	
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		There were no new lands acquired for plantation and mills after 15 November 2018. The current operation area including mill and estates as per stated in the land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document issued on 1 November 2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes" is available and sighted. 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		In accordance with the Grievance Response Standard Operating Procedure 2024, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There were no scheme small holdings at Seri Intan CU. The Fresh Fruit Bunches are supplied from SDPB owned estates which are certified to RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties are not applicable for Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
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.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties are not applicable for Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed representatives Consultation with villager representatives confirmed this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				

4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		It has been verified that the land is legitimately owned SD Guthrie - Seri Intan since 8 March 1908. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. Consultation with villager representatives found such issues does not occur in Seri Intan CU. All local communities had their own land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		It has been verified that the land is legitimately owned SD Guthrie - Seri Intan since 8 March 1908. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. Consultation with villager representatives found such issues does not occur in Seri Intan CU. All local communities had their own land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		Land conflict is not present in the area of the unit of certification. Consultation with villager representatives found such issues does not occur in Seri Intan CU. All local communities had their own land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. Consultation with villager representatives found such issues does not occur in Seri Intan CU. All local communities had their own land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Fresh Fruit Bunches were supplied from SD Guthrie - Seri Intan owned estates (Seri Intan, Sabrang, Bikam, Sg Wangi and Sogomana) which are certified to RSPO. There was no third-party FFB's sent to the mill. Thus, no contract of FFB Suppliers involved with smallholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Fresh Fruit Bunches were supplied from SD Guthrie - Seri Intan owned estates (Seri Intan, Sabrang, Bikam, Sg Wangi and Sogomana) which are certified to RSPO. There was no third-party	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			FFB's sent to the mill. Thus, no contract involved with smallholder.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Fresh Fruit Bunches were supplied from SD Guthrie - Seri Intan owned estates (Seri Intan, Sabrang, Bikam, Sg Wangi and Sogomana) which are certified to RSPO. There was no third-party FFB's sent to the mill. Thus, no contract involved with smallholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		Fresh Fruit Bunches were supplied from SD Guthrie - Seri Intan owned estates (Seri Intan, Sabrang, Bikam, Sg Wangi and Sogomana) which are certified to RSPO. There was no third-party FFB's sent to the mill. Thus, no contract involved with smallholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Other local businesses that affected with Seri Intan CU are CPO Transporter, FFB Transportation Services, Nursery Establishment Including Nursery Preparation, Planting, of Seedlings and Nursery Maintenance Works and Rental of Heavy Machineries. All contracted parties/vendors were required to signed Vendor	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Integrity Pledge (VIP) and to comply with all applicable laws and regulations related anti-bribery, fraud and corruption and Vendor Code of Business Conduct (VCOBC) such as labour and Human Rights. Interview has been made with the sampled contractor as follows. Payment are being made within 1 to 2 weeks from the invoice issued.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		All contractors interviewed confirmed that payments are made in a timely manner, within 7 to 10 days of invoice. The contractors and Suppliers are satisfied with the payment using MEX System.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing equipment is verified by Metrology Corporation Sdn Bhd, with records reviewed and aligned with reports. Verification dates and locations included Bikam (14/9/25), Sabrang (9/11/24), Seri Intan POM (15/4/24), Sungai Wangi (16/7/25), and Sogomana (24/7/24).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS),		SD Guthrie - Seri Intan has invited nearby smallholders to attend the Stakeholder meeting on 27/9/2023 at Seri Intan. Bikam Estate stakeholder meeting dated 24/10/23 and for 2024 they are scheduled the next meeting on 21/10/24, Sogomana and Sungai Wangi stakeholder meeting dated 20/6/24, Sabrang stakeholder meeting dated 15/11/23 and for Seri Intan POM	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	who holds the certificates, and who holds and sells the certified material.		stakeholder meeting 27/9/2023. SOU Seri Intan also encourages them to get the RSPO Certificate, however currently their preference only MSPO as this certification is compulsory by the Government.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		A grievance mechanism which respects anonymity and protects complainants is in place at the Seri Intan CU as per the Communication and Stakeholder Engagement Procedure, developed by Sustainability Compliance Unit, Group Sustainability effective from October 2024. The procedures have been communicated to all levels of workforce and to all contractors. Auditor also verify through training dated 9/2/23 at Seri Intan for staff, workers. And to all stakeholders and contractors during stakeholder meeting dated 27/9/23. For Bikam Estate training has been conduct on date 10/3/24 for all workers and staff and for contractors, supplier and stakeholders on 16/2/24 and during stakeholder meeting dated 24/10/23 and planning to train on next scheduled meeting on 21 October 2024, For Sogomana and Sungai Wangi Training has been conduct for all workers and staff and for contractors, supplier and stakeholders during stakeholder meeting dated 20/6/24. For Sabrang Estate training has been conduct on date 15/10/23, for all workers and staff and for contractors, supplier and stakeholders during stakeholder meeting dated 15/11/23. For Seri Intan POM training has been conduct during official training on date 23/9/23 for all workers and staff and for contractors, supplier and stakeholders during stakeholder meeting. As at to date there is no complaint by stakeholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				

5.2.1	The 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.		SD Guthrie – Seri Intan 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. Seri Intan CU has invited nearby smallholders to attend the Stakeholder meeting on 27/9/23 at Seri Intan. SOU Seri Intan also encourages them to get the RSPO Certificate, however currently their preference only MSPO as this certification is compulsory by the Government.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		SD Guthrie supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification. Seri Intan CU has invited nearby smallholders to attend the Stakeholder meeting on 27/9/23 at Seri Intan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Sime Darby Plantation supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification. Seri Intan CU has invited nearby smallholders to attend the Stakeholder meeting on 27/9/23 at Seri Intan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Seri Intan CU has invited nearby smallholders to attend the Stakeholder meeting at Bikam Estate dated 24/10/23, Sogomana stakeholder meeting dated 17/8/23, Sabrang stakeholder meeting dated 15/11/23 and for Seri Intan POM stakeholder meeting 27/9/23.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		It was evident that SD Guthrie regularly reviews on updates which were publicly available on the progress of the smallholder support program.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	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.		Seri Intan CU has implemented Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019. The policy shall be guided by the commitments spelt out in the Company's in Human Rights Charter (HRC) where the management is committed to treat all employees fairly in terms of recruitment, progression, terms and conditions of work and representation regardless of race, caste, nationality, gender, sexual orientation, union membership, political view, religion and/or age.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Para 3.2.5 in the HRC clearly stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. SDPB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The policy has been briefed to all the workers on 6/5/2024 in Seri Intan POM, 13/7/2024 at Sogomana Estate, 8/6/2024 at Sg Wangi Estate, 20/8/2024 at Sabrang Estate and 27/1/2024 at Bikam Estate. The policy was displayed at the notice board outside the office.	
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Interviews across Sogomana, Sabrang, Sg Wangi Estates, Seri Intan POM, and Bikam Estate found no evidence of discrimination or recruitment fees. Workers at Sg. Wangi (Field 12A) and Sogomana (Field 22A) confirmed no fees were charged by Px Sxxxxx Axxx and Px Pxxxx Dxxx.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		A review of the sample document found one promotion to Grade II for staff at Bikam Estate. The audit confirmed that recruitment, selection, hiring, training, and promotion at Seri Intan CU are based on skills, capabilities, qualities, and medical fitness. SD Guthrie's Career Progression for Workers Level outlines promotion based on work performance, suitability, and leadership qualities. The procedures for hiring local and foreign workers are established in the Hiring of Local Workers and Workforce Management Unit Liaison & Recruitment procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		There is one pregnant woman at the Seri Intan POM, while no pregnant workers were found at the Sg Wangi, Sogomana, Sabrang, or Bikam Estates, as verified by the medical assistant and through interviews with 15 female workers (Bikam Estate (4 persons), Seri Intan POM (1 person), Sabrang Estate (4 persons), Sg Wangi Estate (3 persons) and Sogomana Estate (3 persons) and the Gender Committee chairwoman during the auditor's visit to the Estates and POM. Consultations with the gender committee members found no instances of discrimination, and pregnancy tests were not conducted.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		A Gender Committee has been established across Seri Intan POM and its estates in line with the Sime Darby Gender Policy Manual. Recent meetings were held at Seri Intan POM (9/9/2024), Sogomana Estate (20/7/2024), Sungai Wangi Estate (20/7/2024), Sabrang Estate (18/9/2024), and Bikam Estate (9/7/2024), covering policy awareness, grievance procedures, women's health and safety, and planned activities for 2024. Minutes verified by auditors confirmed the committee's active role in raising awareness, addressing concerns, and improving opportunities for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			women. Interviews with 15 female workers affirmed the committee's effectiveness in promoting gender-related initiatives within Seri Intan CU.	
6.1.6	There is evidence of equal pay for the same work scope		Comparisons were made of sampled employment contracts and payslips of workers with the same work scope, e.g., 39 General workers, 32 Oil palm harvesters, 5 Mill process workers, 3 Piece rate workers, 2 boiler operators, and 1 each of Cage Handler, Clerk, Lab Analyst, Sterilization operator, supervisor, technical clerk and wireman found the workers received equal pay for equal work. A review of the payslips showed that all the personnel (staff and workers) received minimum wage.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		The reviewed sample of employment contracts at Seri Intan CU confirmed that the contracts comply with the collective agreement and national legal requirements. The audit found the sampled employment contracts signed between Seri Intan CU management and the workers. The conditions of pay e.g., daily rate minimum is contained 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, which is English, and the language commonly used in the worker's country of origin.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The sampled employment agreement, containing appropriate language, has been provided in Bahasa Melayu ensuring understanding by workers or their representatives. The employment contracts and payslips have been made available to workers and they have a clear understanding of the content. It was confirmed during interviews with a sample workers during the audit.	
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		The Seri Intan CU has complied with legal requirements and Collective Agreement under MAPA/NUPW Agreement on The Wages of Harvesters, Harvesting Kanganies, Loaders and Other Loaders on Oil Palm Estates 2019 & MAPA/NUPW Field and Other General Employees and Fringe Benefit Agreement 2019. The agreement shall be deemed to have come into force with effect from 1st January 2019 and shall remain in force for a continuous period of three (3) years. However, there were no changes until this surveillance audit (2024). A review of a sample of employment contracts found 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 A review of a sample of payslips for workers found that the payment of salaries was consistent with the terms specified in the employment contracts sampled during the audit. The payslips sampled contain the information, e.g., name of the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO, EIS,), net salary, annual leave and medical leave taken 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		The Seri Intan CU has complied with legal requirements and MAPA/NUPW Agreement 2019 on regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per MAPA/NUPW Agreement 2020 and Employment Act 1955 (Amendments), the latter effective 1/1/2023. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job, and no discrimination observed. Approval has been obtained from the Jabatan Tenaga Kerja Semenanjung Malaysia dated 27/3/2017 (Ref BHG.PU/9/134 JLD 9(11) for Sime Darby Plantations Sdn Bhd workers to work up to 130 hours per month, subject to terms and conditions contained in the said letter which was verified by the Auditor. Among the conditions imposed include workers are not to work more than 7 hours per day, overtime on rest day, public holiday, public holiday replacement should not exceed 4 hours, obtain written approval from workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			A review of a sample of payslips for workers covering workers from all the estates and the mill, found that workers are being paid following the requirements stipulated under the Minimum Wages Order (Amendment) 2022 (>RM1500/month) and per agreed collective agreements MAPA/NUPW except for the workers that absence and non-performance. Interviews with Medical Assistants during the audit confirmed that workers with medical certificates are given paid medical leave, and female workers are given 3 months of paid maternity leave	
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		The Seri Intan CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to all workers. Linesite inspection was conducted weekly in Seri Intan CU and using the Housing Complex/ Nest/ Community Hall Weekly Inspection Checklists. Any issues found during the inspection were noted in the checklist and action will be taken accordingly. Besides that, there was a quarterly Housing Unit Inspection carried out by the Employees Welfare Committee. This was confirmed by the Medical Assistant during auditor visits to the Clinic at Sg Wangi Estate. The Oil Palm Pal (OPP) system was introduced in November 2021. During the interview sessions, workers expressed satisfaction with the OPP system, citing its ease of use through smartphones.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Records of the OPP system were reviewed, and the auditor conducted site visits across all estates and the POM. The cleanliness and maintenance of the housing compounds and workers' houses were found to be satisfactory. Visits were made to the workers' housing facilities of each estate found that the estates and mill have provide adequate housing to their employees. The houses provided with rent-free, subsidized electricity and water by Tenaga Nasional Berhad and Lembaga Air Perak respectively, which are available 24 hours a day. The houses are generally well-maintained. Among the facilities provided are surau, football field, takraw/badminton court, grocery shop, dispensary, playground, surau, temple, creche, kindergarten and clinic which is managed by a Medical Assistant and a support staff. A visiting Medical Officer (VMO) comes for regular visits once a fortnight to assist with linesite inspections, dispensing medical advice and treating patients.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Generally, all units within Seri Intan CU are located near the towns. Workers have access to adequate, sufficient and affordable food from a grocery shop in Teluk Intan (Seri Intan POM and Sabrang Estate, Manjung or Setiawan town (Sogomana and Sg Wangi Estate) and Bidor (Bikam Estate) where affordable food are readily available. In addition, there was a grocery shop at each estate of Sg Wangi, Sabrang, Sogomana, Bikam estate housing complex. A vendor is allowed to come in daily to sell wet food items such as fish, vegetables to those who	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr><td></td><td></td><td></td><td>live at the housing complex. Workers who were interviewed also confirmed that the items are reasonably priced as they are constantly monitored by the Seri Intan CU</td><td></td></tr>
<tr><td>6.2.6</td><td>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: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</td><td></td><td>Based on the suggested method(s) by RSPO guideline, an assessment of the Prevailing Wage was conducted in Seri Intan CU, the updated Prevailing Wage was found to be as follows:
<table><tr><th>In-kind Benefits</th><th>Local Worker</th><th>Foreign Worker</th></tr><tr><td>Total Value of Prevailing Wage</td><td>2,038.74</td><td>2,620.34</td></tr></table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>6.2.7</td><td>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</td><td></td><td>All workers in Seri Intan CU are permanent and full-time worker and all the workers used for core work such as Harvesting, Manuring, Spraying, Milling Operation, Grading, Engine driver and workshop. There are no temporary workers use in Seri Intan CU.

Contractors of Seri Intan CU included transporter of FFB from Estate to the mill, EFB and oil palm replanting works. The working contract and the payslips of sampled transporter contractor workers at the estate and POM were verified, and it can be confirmed that, all workers both local and foreign, their wages were all above the minimum wage and the contractor has</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

			complied with the legislative requirements regarding payment of their SOCSO, EPF and Insurance	
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		Recognition of freedom of association is available in Seri Intan CU's Human Rights Charter 2020. Paragraph 3.2.4 states the commitment to respect freedom of association, respecting the rights of employees to form and join unions and bargain collectively. The company respects the rights of all personnel to form and join trade unions of their choice to bargain collectively and the workers have the freedom to join the NUPW/MAPA union. Interview with workers there is no restriction from the company to allow workers to join trade unions. The workers have the freedom to join the union. The statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers during policy briefing to all the workers on 6/5/2024 in Seri Intan POM, 13/7/2024 at Sogomana Estate, 8/6/2024 at Sg Wangi Estate, 20/8/2024 at Sabrang Estate and 27/1/2024 at Bikam Estate. Interviews with sample of workers confirms freedom of association and right to collective bargaining in national languages	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 and made available upon request		The National Union Plantation Workers (NUPW) is the union that represents workers of Seri Intan. Union membership is open to both local and foreign workers and the workers representative elected by the NUPW/MAPA itself which is independent party. Similarly, the "AMESU" union represented office staff at SD Guthrie - Seri Intan. A review of minutes of meeting between NUPW members and employers, found it was attended by management representatives, NUPW representative and workers representative. Interviews with NUPW representatives, found issues have been given timeline to solved it.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		The National Union Plantation Workers (NUPW) is the union that represents workers of Seri Intan CU. The Workers Representative in the Union was selected by workers by themself. It was confirmed during	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The formal Policy on the protection of children and non-employment of children is contained in the Human Rights Charter (HRC) Policy revised 2020. This undertaking to not hire child labour is included in all service contracts and supplier agreements. In addition, para 3.3 of the Human Right Charter respects the to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the children rights whereby company did not take any person/children under 18 years old. For contractors, the clause 5.8 abolishment of child labour & protecting the rights of children available in the Vendor COBC dated 21/06/2020, Human Rights Charter-protecting the rights of children. This was verified by examining the master lists of each operating unit where details of the workers' IC numbers and dates of birth are available.	
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		Seri Intan CU has not employed anyone below the age of 18 years. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers and dates of birth are available. 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). A review of a sample of employment contracts and personal files, interviews with the workers as well as observations made during field visits confirm that only those above 18 are employed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		There were no young persons employed by the Seri Intan CU as observed at the workplace of Seri Intan POM and the relevant estates.	☒ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		The policy protection of children is covered in the Group Sustainability & Quality Policy Statement dated 2 December 2019 and Human Rights Charter version 3, 2024. There was no evidence that the estates and the mill at Seri Intan CU had employed anyone below the age of 18 years. Seri Intan CU has demonstrated communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, and communities where workers live during stakeholder meeting at Seri Intan POM (3/10/2024), Bikam Estate (24/10/2023), Sogomana Estate (17/8/2023) and Sabrang Estate (15/11/2023)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
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		Seri Intan CU has developed Human Rights Charter where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict. The sexual harassment procedure, HRC, ILO indicator was communicated through the morning muster briefing to all workers. The interview session was conducted with female male workers, and it was found that the workers were aware on the policy/procedure communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			arrived workers. The policy has been briefed to all the workers on 6/5/2024 in Seri Intan POM, 22/4/2024 at Sg Wangi Estate, 22/4/2024 at Sogomana Estate, 24/4/2024 at Sabrang Estate and 18/4/2024 at Bikam Estate. The policy was displayed at the notice board outside the office	
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		Seri Intan CU has implemented the Group Sustainability & Quality Policy Statement dated 2 December 2019 and Human Rights Charter 2024 where the management is committed to develop and apply a policy to prevent sexual harassment and other forms of violence against women and to protect their reproductive rights. The policy was displayed on the notice board which was accessible by the workers. Briefing of the policies was conducted during morning muster and safety town hall and the policies was displayed at the notice board outside the office. The policy to protect the reproductive rights of all, especially of women has been briefed to all the workers on 6/5/2024 in Seri Intan POM, 22/4/2024 at Sg Wangi Estate, 22/4/2024 at Sogomana Estate, 24/4/2024 at Sabrang Estate and 18/4/2024 at Bikam Estate. The policy was displayed at the notice board outside the office.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		A sample assessment included one new mother identified in Bikam Estate and Sg Wangi Estate, respectively and three in Sabrang Estate. The mothers' needs assessments, dated September 2024, were reviewed and confirmed during the interviews, confirms that their requirements were appropriately addressed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		A grievance mechanism which respects anonymity and protects complainants is in place at the CU as Grievance Response SOP 2024. The procedures have been communicated to all levels of workforce. Additionally, Seri Intan CU has also established Suara Kami According to the SOP for Suara Kami Helpline (1800-818-771) dated 15/04/2022, this is an alternative independent third-party worker grievance channel with multi-languages and multi-interfaces (toll-free number) that assures worker confidentiality unless personal details are required, where in such situations, consent will be sought by the system receiver. Interviews with managers and a review of the records found the system is effectively implemented.]	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				

6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		All workers at Seri Intan CU voluntarily entered employment. A sample of Indonesian workers aware they would work in the oil palm sector before arriving in Malaysia. Passports have been returned, and workers confirmed no involuntary overtime, no debt bondage, and their ability to resign with 8 weeks' notice. Employment agents charged fees for services, which workers understood prior to coming to Malaysia. Interviews across the mill and estates, including Sg Wangi and Sogomana Estates, confirmed no additional fees were charged by agents like Px Sxxxxx Axxx and Px Pxxxx Dxxx.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		Seri Intan CU upholds Sime Darby's Human Rights Charter, committing to equal opportunity, freedom of association, eradicating exploitation, favourable working conditions, and enhanced safety and health. Interviews with 59 foreign workers (Bangladeshi, Indian, Indonesian, and Nepali) confirmed they received induction training, decent living conditions, and were treated equally without discrimination. No contract substitution was reported. Workers also confirmed attending orientation programs, including the latest on 6/5/2024, which covered passport handling, medical access, grievance channels (e.g., Whistle Blowing, Suara Kami), housing maintenance (OPP), pay slips, medical leave, freedom of movement, contract terms, and safety with PPE.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular		Estate and Mill Managers were appointed as responsible for safety and health issues, serving as OSH Committee chairmen.	☒ Conform

	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		Appointments were effective 1/06/2024 and signed by the Chief Executive, North Region. Managers assigned OSH coordinators for implementation. Committee members received official appointment letters, and regular health and safety meetings were recorded. OSH Committee meetings occurred quarterly to ensure compliance and address safety concerns.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		SOP of incident, accidents & non-conformance management dated 30/05/2019. Covering Crisis management and Emergency Response Plan. The estates maintain the records of accident cases and report to HQ using the Rapid 4 System. Available Covid-19 Preparedness and Emergency Response Plan (SD/SGP/GSQM(OSH)/204-OD 8) dated 09/03/20 Rev.). Sogomana Estate and Sg Wangi Estate each had 5 first aiders trained by H, S&E Upstream SD Guthrie on 25-26 December 2023, with certifications valid until December 2025. Sogomana conducted first aid training on 21/03/2024 for 13 employees, while Sg Wangi held sessions on 11/02/2024 for 10 employees and 12/03/2024 for all staff. Sabrang Estate had 3 first aiders trained by ERGOSY (valid until December 2024) and 3 more by H, S&E Upstream SD Guthrie (valid until December 2025), with training on 19/04/2024 for PIC. Bikam Estate had 3 first aiders trained by ERGOSY (valid until December 2024) and 2 by H,S&E Upstream SD Guthrie (valid until December 2025), with training on 12/01/2024 for all PIC.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		All staff and employees such as the storekeepers, mill employees/operators, harvesters and sprayers/manurers, machineries driver, etc. were continuously trained in safe working practices as per Safety Work Procedure (SWP) for PPE related to their job function. PPE were given to employees based on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		HIRARC and SWP recommendations suitable for the job position or hazardous operation undertaken. During field inspection at Mill Workstation, Harvesting Operation, Manuring Operation, Circle Spraying Operation and OP Nursery Operations, sighted they were seen to wearing PPE such as face masks respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, apron and safety helmet/straw hat, to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Records of PPE issued, and acknowledgement of receipt are maintained individually for all category of employees at mill and estates. In addition to basic PPE, special PPE are also provided for employees assigned to dangerous operation such as work at height and in confined space. All employees were provided with appropriate PPE where the cost is bared by the management. Interviews conducted during the site visit at the mill and all estates showed understanding and approval from the employees that the management bares the cost of all PPEs, and the employees are entitled to valid PPE, the importance of always using required PPE during work and proper storage and disposal methods of PPE. Additionally, sighted sanitation facilities for those applying pesticides was available near to chemical store area, after completed spraying activities, the employees will change out of PPE, wash and put on their personal clothing at the area. Clothing lockers are provided for mill and estate employees to change their street clothing to work clothing and vice versa at the end of their work shift.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. Noted also the set of oxygen and acetylene cylinders in the workshop available with “flash back arrestors”. Thus, Previous NCR was satisfactory closed.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		Medical care and accident insurance is provided to all employees, both Local and Foreign employees, under Employees’ Social Security Act 1969 (Act 4). Sighted the latest payment made to SOCSO on Form 8A for foreign and local employees at the POM and all estates were available for reviewed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		SOP of incident, accidents & non-conformance management dated 30/05/2019 as guidance and mechanism. Occupational injuries are recorded using Lost Time Accident (LTA) metrics via monthly data of estate/mill safety performance via Rapid 4 System. Sighted the Seri Intan CU has maintained and updated the LTA Summary monthly. For accidents records 2023, The CU managed to submit the JKKP 8 form to DOSH before 31/01/2023. Samples of JKKP 8 were seen for the relevant estates and mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		As for Seri Intan CU estates, Sogomana Estate, Sungai Wangi Estate, Sabrang Estate and Bikam Estate had in place documented integrated pest management (IPM) plans. The procedure referred to was in the Agricultural Reference Manual (ARM) Section 15 - Plant Protection. The IPM program among others includes pest management of rats, bagworms, nettle caterpillars, rhinoceros beetles and Ganoderma. The IPM technique for rats includes rearing barn owls (*tyto alba*), bagworm control includes the planting of beneficial plants such as *Cassia cobanensis, Antigonan leptopus and Turnera sublata* and for rhino beetles is by using pheromone trap. All estates carried out monthly detection and observation of leaf eating pests, rat damage and diseases like Ganoderma. These detections and observations were carried out by the staff. When damaged/disease was observed, proper census was then carried out. Records showed no outbreak had taken place. During the audit, it was observed a number of beneficial plants had been planted and all estates had plants in polybags, ready for planting in the Nursery. Records showed that beneficial plants were continuously planted in by all estates visited. **Rat Baiting** Rat baiting was carried out by calendar baiting at 2 campaigns per year. Baiting will continue until bait acceptance fell below 20%	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			of baits replacement. In order to minimise the use of pesticides as part of a IPM plan, to control rats, Barn Owls was encouraged. Barn Owl boxes were sighted in the fields. The estates aimed to establish more Barn Owl boxes to ultimately achieve a ratio of 1 box to every 10 Hectares (1:10 ha).	
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.		There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas of Seri Intan CU as per site visited and as per the stakeholder consultation with relevant workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 ap prior approval of government authorities. [For NI to define process]		All Estates in Seri Intan CU continued to use the SD Guthrie Berhad's policy of no open burning. As advocated, all estates practised Zero burning thus no use of fire for pest control. Furthermore, there had been no serious pest damage in all 4 Estates visited.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the		Justification of all pesticides used is demonstrated in Seri Intan CU. Selective products and application methods that are specific	☒ Conform ☐ Major Nonconformity

	target pest, weed or disease are prioritised.		to the target pest, weed or disease are prioritized. Seri Intan CU continued to use agrochemicals based on its Agricultural Reference Manual (ARM) issue:1 version:3 dated 1/7/2011. The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOPs.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		All estates in Seri Intan CU continued to have records to show the types of pesticides used with active ingredients and their LD50, where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available for verification	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		All estates in Seri Intan CU continued to minimize the usage of agrochemicals by implementing IPM plans. Blanket spraying was not practiced by this CU and soft grasses 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) Section 15 -Plant Protection. As part of the IPM plans, management of all estates had established nectariferous beneficial plants *(Cassia cobanensis, Antigonan leptopus* and *Turnera Sublata)* nurseries for continuous planting to attract natural predators and thus reduce the use of insecticides. During the visit, it was observed many beneficial plants had been planted and all 4 estates had plants	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ready for planting in the nurseries. Prophylactic use of pesticides as identified in national best practice guidelines was in use in replanting areas and Oil Palm Nurseries. In immature oil palm areas, prophylactic spraying using diluted cypermethrin was carried out against Rhinoceros beetles as per SOP. In order to reduce the use of rat baits to control rats, Barn Owls were encouraged as indicated by Barn Owl census records. Until to-date Barn Owl boxes were sighted in the fields. The estates aimed to establish more Barn Owl boxes to ultimately achieve a ratio of 1 box to every 10 Hectares	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:		The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2024, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.			
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.		The CU maintained records indicating that pesticides were handled, used, and applied by trained personnel in accordance with the Chemical Safety Management Procedure, Chemical Hazard Risk Assessment (CHRA), and SDS provided by the manufacturer. Staff and workers, including storekeepers, sprayers, manure handlers, and rat bait workers, received training and comprehended the associated hazards, as well as the proper procedures for chemical use to ensure safety. Pesticide applications adhered to the trade and generic names of the chemicals were communicated to the workers through SDS and chemical handling training, and SDS were readily available at all chemical storage sites during audits. Random interviews conducted with pesticide operators and storekeepers revealed their understanding of the hazards involved and their proficiency in safely handling and using chemicals.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Training sessions regarding chemical handling took place on 05/08/2024 in POM, 30/07/2024 in Sogomana/Sg. Wangi Estate, 17/01/2024 In Sabrang Estate and 21/05/2024 in Bikam Estate.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		All pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendations by manufacturers as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, a wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities were continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no aerial spraying has been practised in the Seri Intan CU except for the trial. *Nephrolephis biserrata* was maintained and encouraged to be planted in CU. This can be seen in their continuous improvement plan. This was to suppress growth of noxious weeds and thus reduce the use of pesticides for selective weeding. Woody sprayings were carried out whenever necessary and only twice a year. Blanket spraying also was not practised to encourage soft grasses in inter row and frond stacking area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		CHRA has been conducted by DOSH registered assessor for Sogomana Estate, Sg Wangi Estate, Sabrang Estate and Bikam Estate. The assessment has been carried out for work units which use chemicals such as: Mixing Operator, Spraying Operator, Nursery Operator, P&D Operator, P&D Tractor Mechanical Sprayer Operator, Linesite Fogging Operator, SW Operator, Storekeeper, WTP Operator, Trunk Injection, Manuring Operator and Foreman/Workshop Operator.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Employees involved with pesticides were carried out the medical surveillance and checked by OHD on 15/08/2024 for 25 employees (Sogomana Estate), 15/08/2024 for 21 employees (Sg. Wangi Estate) 30/09/2024 for 6 employees (Sabrang Estate) and on 08/03/2024 for 49 employees (Bikam Estate). Audit found employees were found fit to handle chemicals, except for 2 employees, recommendation made by OHD to conduct retest 3 month to repeat liver enzyme test at Sg Wangi Estate.	
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.		All the estates in the Seri Intan CU complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation whereby; No work with pesticides was offered to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan). Memo dated 01/01/2022 signed by the respective Managers on all 4 Estates were sighted. The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The waste management plan, developed from environmental impact assessments, includes various mitigation measures. Scheduled waste and clinical wastes are disposed of through licensed vendors, organic/domestic waste through the municipal council, and recyclables are sent to recycling centers. Industrial waste such as POME, EFB, boiler ash, decanter cake, and scrap metal are either applied to fields, monitored, or sold to third parties. Waste is segregated at the collection site into recyclable and non-recyclable categories. Domestic waste from housing and office areas is collected thrice weekly by a contractor and disposed of at a municipal site or via landfill for some estate divisions. Recyclable and hazardous wastes are stored separately in designated areas, with scheduled waste properly labeled and stored with secondary containment and spill kits. No spills were observed during the site visit. Weekly monitoring is conducted in domestic waste collection areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The disposal of type of waste are as per the waste management plan. The management of scheduled waste is guided by comprehensive procedures established in May 2022, which outline proper handling, storage, labeling, and disposal in accordance with regulatory requirements. Interview with the waste disposal site workers confirmed that they understand about the waste segregation. For the hazardous waste, disposal waste made by DOE's license contractor.Sime Darby Industries (SDI) is contracted to perform vehicle maintenance and upon completing the maintenance, the wastes are being collected. The DOE approval for such activity by SDI	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			was sighted. Other waste of waste such process/biomass waste (fibre/shell) is being fully optimised for boiler fuel whereas EFB is used for mulching and sent to all estate with replating operations. The inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online accordingly. It was found that scheduled waste generated at the OU was not stored for more than 180 days.	
7.3.3	The unit of certification does not use open fire for waste disposal.		The unit of certification does not use open fire for waste disposal. The domestic waste for line site and office has been disposed through trash truck handled by Majlis Perbandaran Teluk Intan 3 times per week.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		All estates in Seri Intan CU practised the maintenance of long-term soil fertility by annual application of fertilisers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB and compost application. Fertilizer application, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from SD Guthrie Research Sdn Bhd. Annual fertilizer recommendations were made based on annual foliar sampling while soil sampling was	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			carried out on a 5-year cycle basis by SD Guthrie Research Sdn Bhd. The recommendation by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled. Noted from the records that the actual amounts of fertilisers applied in 2024 were as per recommendation from Agronomist.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic tissue and soil sampling were carried out in the Estates to monitor changes in nutrient status and its results formed the basis for the fertilizers input recommendation. The soil analysis provided the indication of soil health and monitor the changes in the organic carbon and total nitrogen. For all estates in Seri Intan CU, Agronomic assessment and fertiliser recommendation was conducted by SD Guthrie Research Sdn Bhd to of formulate the FY2024 manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual tissue/foliar sampling was carried out for all relevant estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		All Estates in Seri Intan had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting in harvesters paths and letting the cut mass to decompose in the field, EFB mulching and application of Solid POME. In addition, during replanting, palms were felled, chipped, wind-rowed and left to decompose.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Fertilizer application program was monitored using records like program sheets, bin cards, field cost book, and Fertilizer Application monitoring forms. Review of the records revealed that the actual fertilizers applied in 2023 was in line with the program.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		During the field visit and the soil map provided it was observed that no fragile or marginal soils in Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Seri Intan CU had a management strategy for planting on slopes to minimise and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: • Slope & River Protection Policy • Buffer Zone & 25 degree slope and in item 8 Section 4 • Land Preparation for Terracing in ARM Manual. It was observed that through topography map no replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Seri Intan CU. It was observed that practices to minimise and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction of terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crop were planted in the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			replants and in some mature areas. The cover crop *Mucuna bracteata* had been planted along some slopes by management. Large areas with *Nephrolepis biserrata* in the	
7.5.3	There is no new planting of oil palm on steep terrain.		Auditors has verified through checking the Sentinel-2 Satellite image dated 4 October 2024, Google Maps, Estate Maps and also through site visit to all four estates and based on the audit findings, it is confirmed that there were no new planting of oil palm on steep terrain in Seri Intan CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Seri Intan CU had management strategies for palm oil cultivation, that considered soil maps and surveys identifying marginal and fragile soils, including steep terrain for the palm oil long term suitability. The soil maps, updated by SD Guthrie Bhd, R&D -Precision Agriculture Unit (NHM) dated August 2024 were provided and reviewed by the auditors. It was observed that no fragile or marginal soils were found in the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no extensive planting on marginal and fragile soils in Seri Intan CU based on the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Seri Intan CU continued to use Soil surveys and topographic information guides in the planning of drainage and irrigation systems, roads and other infrastructure. Soil & Slope/Elevation Maps prepared by the R&D Precision Agriculture Unit (NHM) updated in August 2024 are used	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		There were no peat soils in Seri Intan CU based on site visits and the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd. It was confirmed through the submission of peat inventory to the RSPO that Seri Intan CU does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group		There were no peat soils in Seri Intan CU based on site visits and the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd. It was confirmed through the submission of peat inventory to the RSPO that Seri Intan CU does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	(PLWG) audit guidance (see Procedural Note for 7.7.5 below).			☐ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		There were no peat soils in Seri Intan CU based on site visits and the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd. It was confirmed through the submission of peat inventory to the RSPO that Seri Intan CU does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		There was no peat soils in Seri Intan CU based on site visits and the new soils map provided by Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		There were no peat soils in Seri Intan CU based on-site visits and the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted		There were no peat soils in Seri Intan CU based on-site visits and the new soil map provided by the Precision Agriculture Unit	☒ Conform

	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 time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the		(NHM) of SD Guthrie Research Sdn Bhd.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		There were no peat soils in Seri Intan CU based on-site visits and the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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', version2 (2018) and		There were no peat soils in Seri Intan CU based on-site visits and the new soil map provided by the Precision Agriculture Unit (NHM) of SD Guthrie Research Sdn Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	associated audit guidance.			
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	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: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		The CU water management plan has been reviewed and updated annually. The objective was to meet the needs of existing and future populations and ensure that habitat and ecosystems are protected, the nation water must be sustainable and renewable. The water management measures are identified stage as part of the progress towards the objective of the water management plan. Water supplies are made to all housing areas and office complexes in the respective estates and POM as the sources are from the Lembaga Air Perak (LAP). The water sampling is monthly to ensure the water supply is in usable condition. The water sampling was sent to Among the parameters are BOD, Glyphosate, Oil & Grease, TCC, Dissolved Phosphorus, COD. Laboratories SD Guthrie Research Sdn Bhd. Based on the result water quality monitoring is generally within WHO and Class III of NWQSM at all monitoring parameters. The CU also maintained monitoring records of water usage which are recorded every day and summarized on monthly basis including the monitoring of rainfall water, which has been an alternative source of water as mitigation plan during draught season. Based on stakeholder consultation with local communities at Seri Intan POM and field visit, there was evidence that the CU does	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			not restrict access to clean water or contribute to pollution of water used by communities. For the POM, monthly final discharge samples were analyzed by an accredited lab. Parameters monitored as required by the DOE include BOD, SS, O&G, AN, TN, and pH. Quarterly reports submitted to the DOE showed all parameters within regulatory limits, such as BOD for land irrigation not exceeding 100 mg/L. To ensure water source availability and prevent negative impacts on upstream, midstream, and downstream users, quarterly assessments were conducted. Based on the result, water quality monitoring is generally within Class III of NWQSM at all monitoring points. Based on verification at the Seri Intan CU facilities and interviews with workers, it was confirmed that all workers have reliable access to clean and potable water, supplied by Lembaga Air Perak. This access complies with local regulatory standards for water quality, ensuring that the workers' health and well-being are adequately safeguarded	
7.8.2	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).		The CU continued to protect watercourses by maintaining and restoring appropriate riparian buffer zones along natural waterways. These buffer zones are crucial for preventing soil erosion, reducing runoff, and filtering pollutants before they reach the water. The estates followed the existing company policy to preserve these buffers by restricting agrochemical applications and leaving the areas undeveloped during replanting. This policy helps maintain water quality and supports biodiversity by providing habitats for various species.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Watercourses and wetlands are protected, including the maintenance and restoration of riparian buffer zones, which serve as natural barriers against flooding and contribute to the overall health of the ecosystem. Detailed guidelines are provided in the River Reserve Management, ensuring that all practices are aligned with environmental sustainability commitment. Signboards were displayed accordingly at applicable sites to raise awareness among workers and visitors about the importance of these zones. During the site inspection of riparian buffer zones, it was observed that best practices were implemented in line with the RSPO Manual on BMPs for the management and rehabilitation of riparian reserves. This compliance demonstrates the commitment to sustainable practices and the continuous effort to meet RSPO standards, which are essential for certification and for promoting responsible environmental commitments	
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.		Seri Intan POM effluent is treated operation following national regulations. Effluent license renewal application for year 2024/2025 and letter from Department of Environmental Sighted. Effluent Treatment Plant (ETP) and Polishing Plant are available at Seri Intan POM to treat the POME. Effluent treatment process flow sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 60mt ffb/hr. The ETP was regularly maintained by desludging of the ponds to ensure its efficiency. Final discharge samples were taken monthly and sent to an accredited laboratory for analysis. Among the parameters required by the DOE to be monitored are bio-oxygen	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required) • required)

			demand (BOD), suspended solid (SS), oil and grease (O&G), ammoniacal nitrogen (AN) total nitrogen (TN) and pH value. The results of analysis were submitted to the DOE on a quarterly basis. All parameters were within the regulatory limit such as BOD discharged to land irrigation was not more than 100 mg/l. Lab Report for final discharge was carried out by accredited laboratories on a monthly basis. The result was within the limit.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water is obtained from the water catchment adjacent to the mill complex. The water usage monitoring is done monthly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The Energy Management Plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. There is no genset operator applied at all operating units. Mostly electricity is supplied at operating units via TNB. Seri Intan CU showed evident that they are compiling the data monthly and documenting it for further action to improve their efficiency of using renewable and non-renewable energy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Records on the usage of non-renewable energy for machinery involved in the POM operation is available. Monthly records on energy consumption for both renewable fuel (Palm fiber and PK shell) and non-renewable fuel (diesel) were maintained at the POM. Data recorded showed satisfactory monitoring of energy consumption. Data compiled (3 years) for comparison and monitored to optimize the use of non-renewable energy. Records available were verified and showed satisfactory monitoring of the resources.	
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The action plan to reduce greenhouse gases for 2024 was implemented and verified. The CU used monitored through the Palm GHG calculator and publicly reported via RSPO System on 07/10/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Assessment of all polluting activities was conducted under the Pollution Prevention Plan for identifying activities that contribute significant impact to environment including gaseous emission. As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling at least once a year. For Air Pollution Control System, management monitored via Continuous Emissions Monitoring System (CEMS) which link to the DOE on real time base were in progress for Dark smoke emissions monitored. Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result is within parameter as per Jadual Pematuhan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		Seri Intan CU maintain a strict Zero Burning Replanting Technique practiced in relation to all new plantings, replanting or other development. Estates visited had not practised any open burning and there was no evidence to show that fire had been used for preparing land for replanting. Observed trunk was chipped and stacked at inter row and left decomposed at field.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		There is formation of ERP Team & ERP on fire control measures. The organisation chart for the ERP team was established and displayed for information of the employees. Important telephone contact numbers were also provided therein. Procedure's guidelines were produced by RSQM and amended to tailor to the situation differences in the estates and mills.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The Seri Intan CU had not practised any open burning and there was no evidence to show that fire had been used for preparing land for replanting activity. Sungai Wangi Estate engagement with adjacent stakeholder on fire prevention and control measures has been carried out during stakeholder meeting conducted on 20/06/2024, on 20/06/2024 at Sogomana Estate, on 15/11/2023 at Sabrang Estate and on 24/10/2023 at Bikam Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 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.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Seri Intan CU since Nov 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the		Seri Intan CU has conducted an assessment on High Conservation Values (HCVs) on 17-20 February 2014. The report titled 'HCV Re-Assessment for Strategic Operating Unit SOU 5 – Seri Intan/Selaba' December 2015. The total area of HCV areas for Seri Intan CU is 37.05 ha	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	current HCV assessment of those plantations remains valid.			☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		A comprehensive HCV assessment, including stakeholder consultation, was conducted and reported in the Land Use Change (LUC) Analysis exercise reported in "Carbon Stock & LUC Analysis Report for SOU 5 Sg Wangi Estate" dated March 2017. The LUC analysis which was based on satellite images comparison between years 1998, 2005, 2011 and 2015 showed vegetation changes since 2015. There is Addendum report namely Addendum to HCV Re-Assessment Report for SOU 5 Seri Intan/Selaba. the total HCV for SOU Seri Intan has changed from 37.05 ha to 39.04 ha. There is also addendum report for internal SEIA report for Sg Wangi Estate Dec 2016 and Carbon Stock & LUC Analysis Report March 2017 namely Addendum Report Projection of Major GHG Emission for New Planting Development at Seri Intan CU Sungai Wangi Estate dated March 2019 and the conclusion found that from all the potential sources of emissions the three main source of GHG emission from the new development identified are from POME treatment, fertilizer usage, and land clearing activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional		This Indicator is not applicable in the Malaysia context.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			☒ Not Applicable (justification required)
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		No RTE species were found in the Seri Intan CU. However, the CU still maintain the plan for the HCV area titled 'HCV Management Plan FY2024' for Bikam Estate on 2/10/24, Sabrang Estate (24/9/24), Sogomana Estate and Sungai Wangi Estate on 1/9/24 and it was reviewed with participation of stakeholders during stakeholders meeting held at Seri Intan Estate (27/9/2023), Sogomana Estate (17/8/2023), Sabrang Estate (15/11/2023) and Bikam Estate (28/7/2023). The appropriate measures to maintain and/or enhance them were implemented through the HCV/Biodiversity Management/Action plans for the Estates. The visited estates by the Audit team had maintained their identified HCVs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).			
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.		Based on HCV report titled 'HCV Re-Assessment for Strategic Operating Unit SOU 5 – Seri Intan/Selaba' December 2015 and Addendum to HCV Re-Assessment Report for SOU 5 Seri Intan/Selaba – Sogomana and Bikam Estate dated November 2020, recommendation has been made by the assessor in the report . Any further Plan for the area is subjected to the management to decide. SEIA should be carried out as required by RSPO NPP Requirement for Land Use Change to oil palm prior replanting activities at these areas. Both the changes to the HCV area/size is thorough the HCV reassessment conducted in Nov 2020 by Group Sustainability Department. From the interviews with local village representatives, it can be concluded that there were no rights of local communities located in the HCV areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Although there was no RTE species found in the Seri Intan CU, Sime Darby still established their own disciplinary measures if any of their staff or workers is found to capture, harm, collect or kill the RTE species. The HCV training has been conducted as per planned in the 'Training Plan for 2024' at Sabrang Estate (12/8/2024), Bikam Estate (7/3/24) Sogomana and Sungai Wangi Estate (15/7/2024) The Seri Intan CU will notify the relevant authorities immediately if any individual or workers for the company is found to capture, harm, collect or kill RTE species or if found to do so, the estates will make a report to the Wildlife Department immediately.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Progress of implementation of the HCV Management Plan FY2024 for, Sabrang Estate, Bikam Estate and Sogomana Estate were reviewed and verified on the ground. The Seri Intan CU has conducted an on-going monitoring of their HCV area 'Monitoring of HCV & Conservation Area' for the relevant estates. No RTE species were found within the estates area. The monitoring results have been fed back into current action plan. Noted the CU had continued to implement planned actions such as awareness to the staffs and public on enhancing biodiversity, posting of relevant information in the SD Guthrie webpage and erection of signage at strategically locations	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		At Sungei Wangi Estate, new planting since December 2017 covered 200.90 Ha in Fields G00M, G01M, G02M, and G04M. A comprehensive HCV assessment, including stakeholder consultation, was conducted as part of the Land Use Change (LUC) Analysis in the “Carbon Stock & LUC Analysis Report for SOU 5 Sg Wangi Estate” (March 2017). The analysis, based on satellite images from 1998, 2005, 2011, and 2015, showed vegetation changes since 2015 but no change in HCV status.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently	0	0	0	**0**
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	0	0	**0**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	1	0	0	**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	0	**0**
Principle 5: Support Smallholder Inclusion	0	0	0	**0**
Principle 6: Respect Workers Rights and Conditions	0	0	0	**0**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	0	0	0	**0**
Certification Systems Document	0	0	0	**0**
Total	**1**	**0**	**0**	**1**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.8.11
Nonconformity Number	RAR 01 2024
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	11 October 2024
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products. Seri Intan POM did not inform CB the names and contact details of new contractor used for the physical handling of RSPO certified oil palm products.	
Evidence: It was noted that a new ad hoc transporter, Sri Naresh Agency Sdn Bhd, was engaged for CPO transportation for the period from 24/07/2024 to 23/10/2024 (last used on 07/08/2024 to transport RSPO-IP CPO under contract no: S/PSD/2408/CPO0023AO & S/PSD/2408/CPO0023AX to SD Guthrie International Port Klang Refinery Sdn Bhd). However, the CU did not inform the CB of the transporter's name and contact details in advance, prior to conducting this audit.	
Root Cause Analysis	The issue: Mill did not inform the CB of the transporter's name and contact details in advance, prior to the audit.
Correction(s)	Miscommunication on appointment of ad hoc transporter During Internal audit, an OFI was raised by internal auditor on the ad-hoc transporter appointment as the contract was yet to be signed. Seri Intan Mill presumed that GSD would notify CB on the appointment based on the OFI raised. However, no notification from Seri Intan POM on the finalization of the transporter appointment to GSD was made until external audit day. The miscommunication has led to the NCR being raised.
Corrective Action Implemented *(including any evidence submitted)*	**Correction:** 1. Seri Intan POM immediately communicated with GSD

	on the appointment and shared the LOA between Seri Intan POM and Sri Naresh Agency via email dated 7 October 2024. 2. GSD has also communicated with CB via email dated 9 October 2024 on the appointment of Sri Naresh Agency as ad-hoc transporter. **Corrective action:** 1. Seri Intan POM to keep updated listing for all transporter and ensuring two ways communication with GSD. 2. To include in the SCCS PIC appointment letter - the requirement to inform GSD if there is any ad-hoc transporter appointed.
Date of Response	24 October 2024
Audit Team Conclusion *(including any evidence reviewed)*	Evidence received 27 November 2024 1. Records on email from GSD with CB via email dated 9 October 2024 on the appointment of Sri Naresh Agency as ad-hoc transporter 2. SCCS PIC appointment letter dated 23 November 2024 - Requirement to inform GSD if there is any ad-hoc transporter appointed. 3. Transporter List updated 1 November 2024
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	9 January 2025

Add tables as necessary

8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	none
Opportunity for Improvement Number	
Date of Opportunity for Improvement Issued	DD Mmm YYYY
Opportunity for Improvement Issued To *(when more than one site/member)*:	
Standard Reference	
Opportunity for Improvement Statement:	

Add tables as necessary

9. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.8.7	MZK 01 2024	Requirement: 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. Finding: There is a overproduction of certified tonnage Objective evidence: During the Assessment at Seri Intan POM sighted there is a overproduction of CPO as below: **Projected (Nov 2022 – Oct 2023)** | **Actual (Nov 2022 – Oct 2023)**	The root cause: There is no monitoring in place where the assigned assistant has not been monitoring and updating the mass balance accounting to track the certified volume against palmtrace license period to trigger any overproduction. There was also no proper handover to the next person in his absence due to prolonged medical leave. Correction: 1.- Request of volume extension to CB done and approved by TP on 30 November 2023. 2.To immediately assign an alternate PIC to also oversee SCCS matters. Corrective action: OU Manager to conduct quarterly monitoring of overproduction certified volume using the established monitoring form.	Seri Intan Palm Oil Mill sourced for their FFB only from estates under the same SOU 5 which involve Seri Intan estate, Bikam estate, Sogomana estate, Sungai Wangi Estate, Sabrang Estate. They also receive diverted certified crop from Cluny Estate and Bukit Talang Estate. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Estates for the month of October 2023 – September	**Closed**

		<table><tr><td>37,677.04 mt</td><td>38,105.83 mt</td></tr></table> and Seri Intan POM has yet to inform the CB regarding the Projected overproduction and apply extension to the RSPO.		2024. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as “RSPO & MSPO Mass Balancing Records for Oil Mills” has recorded the tonnage of certified FFB and its supplying estate. Verified through Seri Intan POM weighing system called ‘Sime Weigh’ and random sample of weighbridge ticket from. Among the information available i.e. Weighbridge ticket for FFB received from certified Own SOU Estate and another certified SOU Estate	

6.7.3	DA 01 2023	Requirement: 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. Finding: Workers did not use personal protective equipment (PPE) at their place of work to cover all potentially hazardous operations, such as machine operation and harvesting operation. In addition, sanitation facilities for those applying pesticides were not effectively implemented and maintained. Objective evidence: Sogomana Estate Site inspection at Sg. Bruas Div. and interview with 2 sampled general workers (manuring/spraying workers) at housing area, reveal that they will go back home with the clothes they wear during the manuring/spraying activities	Root cause: • The worker has limited understanding of the requirements and compliance to PPE as per HIRARC due to language barrier although he has attended training. The training provided is not effective to ensure workers understood the risk and requirements. • Workers are aware of the PPEs to be used when performing work but has taken lackadaisical attitude when not being monitored. The risk and requirements as stated in the HIRARC is nor fully understood by workers. • The worker did not fully understand the requirements of compulsory Helmet and Earplug during Driving. • The worker did not fully understand the requirements of compulsory long sleeves shirt during harvesting. • The worker has been provided with both safety helmet and straw hat to be worn appropriately for the work assigned. However, the workers have not fully understood the needs of different PPE given. • The condition of the sanitation facilities was not maintained due to Proper sanitation facilities has been moved to the main Division.	Auditor has verified root cause given by the management of SOU Seri Intan, the evidence training has been conducted on 4/1/2024, 7/11/23, 4/11/23, 5/11/23 and 7/11/23, and Warning Letter given by the management, and the Sample System has been created to monitor the PPE usage and found that the root cause has been acceptable, and the evidence is enough to Closed this NCR.	**closed**

		(without changing to clean clothes and not washing the clothes they wore during the manuring/spraying activities at the sanitation facilities). In addition, both general workers mention that they take shower at their home after finishing their manuring/spraying work. Furthermore, Site inspection of the sanitation facilities at Sg. Bruas Div. sighted the facilities were not effectively maintained, such as not having proper shower room, no evidence of body shower and laundry soap, PPE hanger and locker for GW use. Seri Intan Estate Site inspection at Selaba Div. Field P07C, sighted 1 loose fruit picker did not wear safety helmet and 1 frond stacker did not wear shirt while performing their work hence, not following per HIRARC recommendation. In addition, based on interviews with 1 tractor driver and 1 MTG driver, both did not wear earplugs when performing work not complying with NRA recommendation (who mention that they forgot to bring the earplugs for work). In addition, site inspection at Selaba Div. Field P08 sighted 9	And some of the workers stayed outside in the estate prefer directly go back to clean themselves, the management admit the mistake to allow workers go back without using sanitation facilities. Correction: - A proper shower room with running water, hanging rack, laundry soap, body shower, PPE hanger, and locker have been repair, upgraded and provided. - Briefing to manuring / spraying workers to take shower and wash clothes after manuring / spraying activities at the sanitation facilities provided. - Re-briefing & emphasizing to workers, harvester & tractor driver on hazards and risks in their work environment. - Briefing and reminder to contractor and contract drivers on hazards and risks in their work environment and particularly to emphasize that PPE is mandatory while working in the SDP premises at all times. Corrective Action: • Monitoring the sanitation facilities will be assessed during workplace inspection using checklist on quarterly basis		

		general workers doing loose fruit collection not wearing safety helmets while performing their work. Sabrang Estate During site inspection at Sabrang Div. Field 02A, sighted 1 contractor tractor driver from Vchitran Enterprise did not wear a safety helmet while driving the tractor.	• Regular reminder during morning muster regarding the importance and use of sanitation facilities before returning home. • Continuous monitoring by mandore/ supervisor and validate by assistant using shower logbook on daily basis. • Enhancement of daily safety culture through daily briefings reminders, continuous monitoring, and inspection OU Management to conduct regular inspection on PPE compliance at the field. • Workers found without proper PPE are not allowed to continue work until they are in compliance of the PPE requirements. • Use of eSime + reporting in the system and to monitor PPE noncompliance occurrences. • OSH Commiltee to discuss on this finding and the areas for improvement related to PPE enforcement etc. • Continuous monitoring and inspection by mandore/ superviser through e-SIME+. • Contractor or contract drivers to involve in OSH meeting and		

			any unsafe act, unsafe condition or incompliance of safety aspect will be highlighted during the meeting		

10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: Only for the case of IC or RC

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

10.1 For Audit Report

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
	Seri Intan POM - Ketua Kampung Batak Rabit, Ketua Kampung Taman Desa Aman. Sogomana Estate - kampung Paya Nibong, Ketua Kampung Changkat Cermin	7-10 October 2024	Interviews	No issues	NA

	Sabrang Estate Kampung Sungai Durian, Kampung Sarang Tiong & Kampung Sungai Rusa, Ketua Kampung Sungai Rubana				

Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			**1224**	
Sampled Worker Consulted/ Interviewed in This Audit			**85**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA
4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA

Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			Not Applicable as the land was transferred due to the merger with Golden Hope Plantations and Guthrie Sdn.Bhd.	
Sampled Previous Land User in This Audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
Add rows as necessary			DD Mmm YYYY	

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Manggala	Indonesia	Manggala Mill	13.836	Certified	Not Applicable	23-Nov-10	
Manggala	Indonesia	Manggala -1 Estate	4.919	Certified	Not Applicable	23-Nov-10	
Manggala	Indonesia	Manggala -2 Estate	4.922	Certified	Not Applicable	23-Nov-10	
Manggala	Indonesia	Manggala -3 Estate	3.995	Certified	Not Applicable	23-Nov-10	
Alur Dumai	Indonesia	Alur Dumai Mill	3.759	Certified	Not Applicable	16-Jan-12	
Alur Dumai	Indonesia	Alur Dumai Estate	3.759	Certified	Not Applicable	16-Jan-12	
Teluk Siak	Indonesia	Teluk Siak Mill	11,555.31	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Teluk Siak Estate	3,321.20	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Pinang Sebatang Estate	3,799.21	Certified	Not Applicable	11-Oct-11	
Teluk Siak	Indonesia	Pinang Sebatang Estate	448.00	Not Certified	2024	NA	

Teluk Siak	Indonesia	Aneka Persada Estate	4,434.90	Certified	Not Applicable	11-Oct-11	
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	Not Applicable	3-May-13	
Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Teluk Bakau Estate	4,025.07	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Lestari Estate	3,456.74	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	Not Applicable	11-Oct-11	
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Mandah Estate	5,053.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Rotan Semelur Estate	7,313.00	Certified	Not Applicable	1-Apr-14	

Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2024	NA	
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Bumi Ayu Estate	2,960.98	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	2,679.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2024	NA	
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2024	N/A	
Rantau Panjang	Indonesia	Mangun Jaya Estate	139.45	Certified	Not Applicable	16-Mar-12	

Rantau Panjang	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2024	N/A	
Rantau Panjang	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2024	N/A	
Angsana	Indonesia	Angsana Mill	15,151,19	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Angsana Estate	3,250.06	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Gunung Sari Estate	2,826.94	Certified	Not Applicable	6-Jul-11	
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Mustika Estate	3.648.74	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Pantai bonati Estate	2,534.00	Certified	Not Applicable	6-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Estate	2,684.41	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Laut Timur Estate	3,207.28	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Pantai Timur Estate	3,337.49	Certified	Not Applicable	5-Jul-11	
Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	Not Applicable	10-Jul-12	

Ungkaya	Indonesia	Ungkaya Estate	4,145.00	Certified	Not Applicable	10-Jul-12	
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Rantau Estate	4,638.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Matalok Estate	3,082.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Selabak Estate (PT SAA)	3.757.67	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	Not Applicable	16-Mar-12	
Betung	Indonesia	Betung Mill	7,579.57	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Betung Estate	4,266.00	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Sekayu Estate	3,313.57	Certified	Not Applicable	1-Apr-14	
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bebunga Estate	3,958.43	Certified	Not Applicable	16-Mar-12	

Bebunga	Indonesia	Bakau Estate	5,342.14	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Sungai Cengal Estate	4,974.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Estate	3,569.53	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Binturung Estate	4,072.01	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Rampa Estate	3,656.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Sesulung Estate	4,578.46	Certified	Not Applicable	16-Mar-12	
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Sekunyir Estate	3,555.19	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Seruyan Estate	4,179.40	Certified	Not Applicable	23-Nov-10	
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sukamandang Estate	3,936.56	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sapiri Estate	3,530.90	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Baras Danum Estate	3,664.60	Certified	Not Applicable	5-Jul-11	

Sukamandang	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Estate	3,857.91	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Kawan Batu Estate	4,400.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Hatantiring Estate	3,811.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Batang Garing Estate	4,532.75	Certified	Not Applicable	5-Jul-11	
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Lembiru Estate	4,929.49	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Awatan Estate	3,476.79	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	Not Applicable	3-Jul-19	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	
Lembiru	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	
Lembiru	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2024	N/A	

Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	4,562.34	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	1,452.93	Not Certified	2024	N/A	
Bukit Ajong	Indonesia	East Estate	2,665.48	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2024	N/A	
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Anak Kulim Estate	1,523.35	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Sungai Dingin Estate	4,244.03	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Somme Estate	941.56	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Selarong Estate	3,896.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Padang Buluh Estate	4,008.47	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Hijau Estate	2,725.00	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Jentayu Estate	2,178.59	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	Not Applicable	5-Oct-11	19-20 July 2021

Chersonese	Malaysia	Chersonese Estate	3,293.72	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Kalumpong Estate	2,716.80	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Tali Ayer Estate	3,756.10	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Holyrood Estate	1,332.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kamuning Estate	3,888.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Elphil Estate	1,865.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kinta Kellas Estate	1,060.74	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Flemington Estate	1,906.84	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Bagan Datoh Estate	3,781.86	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sabak Bernam Estate	2,511.79	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sg. Samak Estate	3,025.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	Not Applicable	3-Mar-11	19-20 July 2021

Seri Intan/Selaba	Malaysia	Selaba Oil Mill	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sabrang Estate	3,945.23	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sogomana Estate	2,214.08	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sg. Wangi Estate	2,226.66	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Bikam Estate	2,075.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Estate	1,981.60	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Sungai Buluh Estate	5,152.22	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Bukit Talang Estate	3,572.44	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Kerayong Oil Mill	6,346.90	Certified	Not Applicable	15-Apr-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	Not Applicable	15-Apr-11	19-20 July 2021

Bkt Kerayong	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	Not Applicable	15-Apr-11	19-20 July 2021
East	Malaysia	East Oil Mill	10,902.94	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	East Estate	5,634.45	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	Sepang Estate	2,092.28	Certified	Not Applicable	19-May-10	19-20 July 2021
East	Malaysia	Dusun Durian Estate	3,176.21	Certified	Not Applicable	19-May-10	19-20 July 2021
West	Malaysia	West Oil Mill	5,912.69	Certified	Not Applicable	19-May-10	19-20 July 2021
West	Malaysia	West Estate	5,912.69	Certified	Not Applicable	19-May-10	19-20 July 2021
Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Bukit Puteri	Malaysia	Bukit Puteri Estate	3,875.80	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Kerdau Estate	5,683.04	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Mentakab Estate	3,266.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Chenor Estate	2,834.98	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kerdau	Malaysia	Sg Mai Estate	1,996.99	Certified	Not Applicable	7-Jul-11	19-20 July 2021

Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Jabor	Malaysia	Jabor Estate	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Labu	Malaysia	Labu Oil Mill	4,529.72	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Labu	Malaysia	Labu Estate	4,529.72	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Estate	4,341.73	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	Not Applicable	19-May-10	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Estate	2,870.75	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sengkang Estate	2,831.51	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Bradwall Estate	3,828.34	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	PD Lukut Estate	1,523.79	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Tampin Linggi Estate	2,106.71	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sg. Bahru Estate	1,427.31	Certified	Not Applicable	18-Feb-14	19-20 July 2021

Sua Betong	Malaysia	Salak Estate	3,868.86	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Muar River Estate	1,584.62	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Estate	2,275.84	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Bukit Pilah Estate	3,667.31	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	St. Helier Estate	1,992.65	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Pertang Estate	1,052.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kempas Estate	4,505.45	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Tangkah Estate	2,537.78	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kemuning Estate	2,671.05	Certified	Not Applicable	20-May-10	19-20 July 2021

Kempas	Malaysia	Serkam Estate	2,114.23	Certified	Not Applicable	20-May-10	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Bukit Asahan Estate	3,072.18	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Welch Estate	1,447.82	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pagoh Estate	2,325.93	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Lanadron Estate	1,964.44	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Chaah Estate	2,795.36	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	North Labis Estate	3,532.91	Certified	Not Applicable	18-Nov-10	19-20 July 2021

Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Gunung Mas Estate	3,466.17	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Kempas Klebang Estate	2,473.06	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Bukit Paloh Estate	3,390.90	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Yong Peng Estate	2,975.41	Certified	Not Applicable	19-May-10	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Estate	2,799.78	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	CEP Nyior Estate	1,955.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Estate	2,598.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Cenas Estate	1,974.06	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Bukit Badak Estate	3,234.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	Not Applicable	11-Apr-11	19-20 July 2021

Ulu Remis	Malaysia	Pekan Estate	3,258.70	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Sembrong Estate	1,778.88	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Hadapan	Malaysia	Hadapan Oil Mill	11,371.82	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Sri Pulai Estate	2,049.87	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Kulai Estate	3,023.42	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Layang Estate	3,258.90	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	CEP Renggam Estate	3,039.63	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tunku Estate	3,199.05	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tigowis Estate	2,074.02	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Sentosa Estate	3,545.54	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Segaliud Estate	4,820.13	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Melalap	Malaysia	Melalap Oil Mill	5246.18	Certified	Not Applicable	21-Jan-11	19-20 July 2021

Melalap	Malaysia	Melalap Estate	2,096.73	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Sapong Estate	3,149.45	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Binuang Estate	3,271.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Sungang Estate	3,407.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Tingkayu Estate	1,881.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Estate	4,166.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Mostyn Estate	4,178.04	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Estate	3,052.66	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Imam Estate	3,773.56	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Tiger Estate	2,497.86	Certified	Not Applicable	16-Jan-09	19-20 July 2021

Merotai	Malaysia	Table Estate	2,221.63	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Lavang	Malaysia	Lavang Oil Mill	24,836.54	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Lavang Estate	4,363.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Rasan Estate	3,454.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Belian Estate	2,847.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Kelida Estate	2,460.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Pekaka Estate	2,626.14	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Ruai Estate	2,460.96	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Dulang Estate	2,548.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Charquest Estate	1,448.71	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Paroh Estate	2,627.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Rajawali	Malaysia	Rajawali Estate	6,087.27	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Samudera Estate	3,308.60	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Semarak Estate	2,248.68	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Bayu Estate	2,459.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Estate	2,490.79	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Sahua Estate	2,644.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Takau Estate	2,107.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Damai Estate	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	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Estate	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	

Guadalcanal Plains Palm Oil Limited (GPPOL)	Ngalimbiu Estate	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Mbalisuna Estate	2868.47	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – West Zone (83)	245.50	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – Central Zone (53)	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)	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)	102.77	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16508.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Giligili Estate	1095.47	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Estate	2450.02	Certified	Not Applicable	15-Feb-13	19-20 July 2021

Milne Bay Estates (MBE)	Papua New Guinea	Waigani Estate	2341.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Sagarai Estate	2864.55	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Padipadi Estate	4517.67	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Mariawatte Estate	1680.14	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Sagarai Estate (212)	345.96	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10720.53	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Kara Estate	1032.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Nalik Estate	2666.75	Certified	Not Applicable	19-Mar-12	19-20 July 2021

Poliamba (POL)	Papua New Guinea	West Coast Estate	627.60	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Noatsi Estate	2064.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Madak Estate	1517.11	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders -North Division (615)	1022.12	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders- South Division (866)	1257.21	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Poliamba (POL)	Papua New Guinea	Smallholders -West Division (309)	533.54	Certified	Not Applicable	19-Mar-12	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14606.08	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap East (Gusap) Estate	2856.45	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap West (Paddox) Estate	3019.09	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Surinam Estate	2154.14	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Dumpu Estate	2254.36	Certified	Not Applicable	5-Aug-10	19-20 July 2021

Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Ngaru Estate	854.33	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	J Estate (Jephcott) Estate	2824.01	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Morobe VOPs (253)	283.70	Certified	Not Applicable	5-Aug-10	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Oil Mill		Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Embi Estate	1737.78	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Ambogo Estate	2040.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Estate	1780.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Sumbiripa Estate	2545.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Estate	4013.10	Certified	Not Applicable	1-Feb-13	19-20 July 2021

Higaturu Oil Palm (HOP)	Papua New Guinea	Sambogo Estate	2637.85	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Sorovi Division(2019)	3940.21	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Saiho Division(842)	1493.06	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1474.23	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2940.15	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1063.66	Certified	Not Applicable	1-Feb-13	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kumbango Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kapiura Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Numundo Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Waraston Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Bebere Estate	2226.71	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kumbango Estate	2610.80	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Togulo Estate	1509.20	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Dami Estate	1507.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Waisisi Estate	1090.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kautu Estate	4280.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Karausu Estate	2387.64	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Moroa Estate	848.16	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Bilomi Estate	2011.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Loata Estate	562.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Haella Estate	4220.30	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Garu Estate	3709.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Daliavu Estate	2484.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Sapuri Estate	2180.90	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Malilimi Estate	3837.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Rigula Estate	3720.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Nomundo Estate	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	1103.77	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1992.59	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Lolokoru Estate	2453.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Ove Estate	3541.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Tamare Estate	1362.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Smallholders LSS Mosa (1822)	5008.53	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP East (1817)	5324.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Central (1964)	5756.57	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP West (1279)	2804.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Kapiura (850)	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)	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	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	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	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	1237.68	Certified	Not Applicable	27-Mar-20	19-20 July 2021

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable**
Was the time bound plan submitted during the initial audit?	1st July 2018
Does the time bound plan contain a current list of all estates and mills?	Yes, SD Guthrie Berhad TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan table.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, all estates and mills, except those listed below or mentioned in the TBP, are certified under RSPO. Certain units have been excluded from certification due to specific circumstances, such as financial challenges or reclassification for property development. In Malaysia, Pekaka Mill has been decommissioned, and all its supply bases (Pekaka Estate, Ruai Estate, Dulang Estate, Paroh Estate, and Chartquest Estate) have been reassigned to SOU Lavang. Meanwhile, Sime Darby Plantation Berhad acquired Bintang Palm Oil Mill in Johor in April 2017. As of December 2017, the process to divest this mill had been initiated, and the RSPO certification process was temporarily suspended. The transaction was finalized on 01/10/2018. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold, and Sime Darby Plantation Berhad no longer manages its operations. Please refer to the TBP approval dated 13/07/2023.

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	There are no new acquisitions. There is new propose on 2024 for Land legalization still in progress dated approval by RSPO on 13 July 2023 for these Estate. 1. Ladang Panjang Estate -1,796.19 ha 2. Rantau Panjang Estate, Napal Estate / Karang Ringin Estate - 1,843.73 ha. 3. Mangun Jaya Estate - 1,398.55 ha 4. Sungai Jernih Estate - 851.57 ha 5. Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL) - 4,071.76ha 6. Karya Palma Estate (PT SNP) -476.70 Ha 7. West and East Estate - 1,452.93 ha
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	As the latest TBP in July 2023, all units will be certified in 2024. SD Guthrie Berhad 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 SD Guthrie Berhad 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:
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired	▪ Pinang Sebatang Estate - Land legalization process for 448 ha 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.

subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	▪ 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.
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed.

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	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.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	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 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

Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Based on the internal audit report dated 27-28/06/2022, 01-06/08/2022 & 23/10/2022, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 8 uncertified units of Sime Darby Plantation Sdn Bhd – Indonesia as of September 2022.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	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.
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The last internal audit was conducted in June, August, and October 2022. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The issues are mainly waiting for Land Titles. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance with the requirements for the Un-Certified Management Unit.
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Yes, the CB conducted a desktop study on the Un-Certified Management Unit to identify potential risks of non-compliance. Thus far, no risks have been identified
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	There is no potential non-compliance with the requirements

14. Audit Conclusion & Recommendation

Audit finding	
☐	No nonconformity recorded.
☐	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☒	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
☐	Certification (Initial Certification)
☒	Continue certification (Annual Surveillance Audit)
☐	Renewal for certification (Recertification)
☐	Not recommended for certification. Reason: (*Please provide the reason/ justification)*

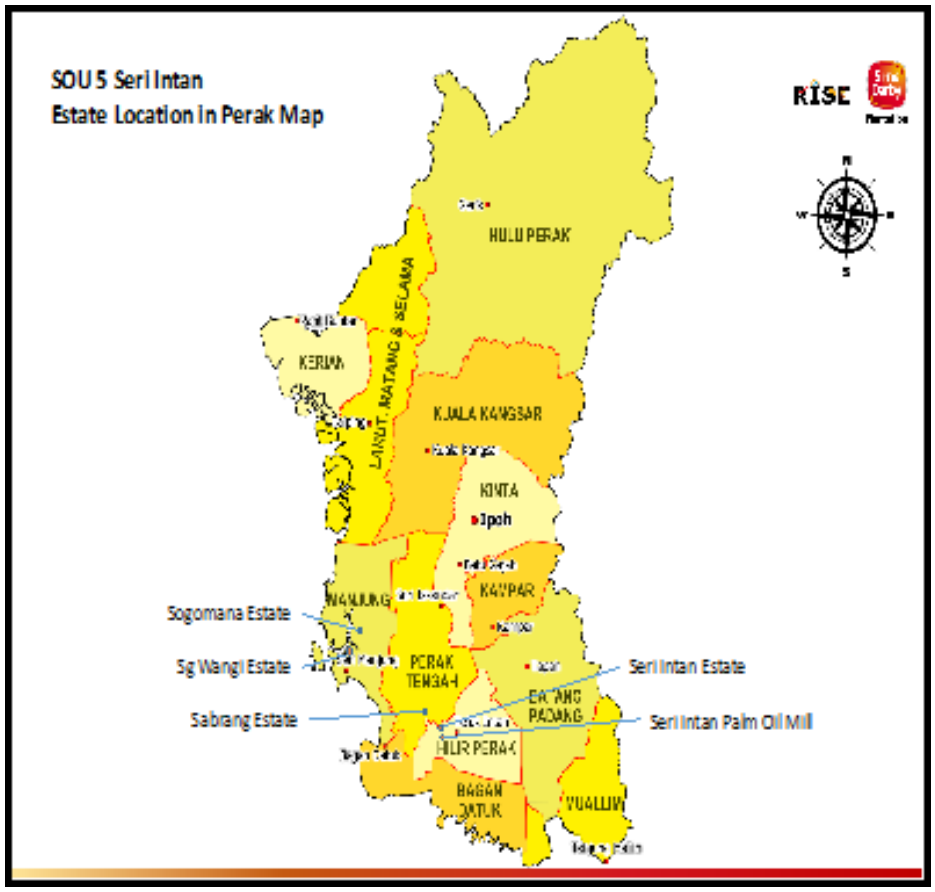
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		 Signature
Name	SHYLAJA DEVI VASUDEVAN NAIR	
Position	HEAD, SUSTAINABILITY COMPLIANCE UNIT	
Date	20 FEBRUARY 2025	

Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	Khairul Najwan b Ahmad Jahari	
Position	Audit Team Leader	
Date	23 January 2024	 Signature

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		
Name	Kamini Sooriamoorthy	
Position	Section Head (FAF)	
Date	20/2/2025	 Signature

Appendix 1: Location Map Unit of Certification and Supply bases



i.e. figure: Map of Unit of Certification

i.e. figure: Map of Estate Xxx

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of MMyyyy until MMyyyy have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in 7 October 2024 for Seri Intan POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.08
PK	1.08
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	21.10
KER	4.75

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	29711.82
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	2.00
Total	29713.82

Production	t/year
FFB Processed	206696.51
CPO Produced	43613.53

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	59183.59	0.31	8138.35	0.51	0.00	0.00	67321.94
CO_2 Emission from Fertilizer	6500.28	0.03	974.30	0.06	0.00	0.00	7474.57
N_2O Emission	3400.08	0.02	515.56	0.03	0.00	0.00	3915.63
Fuel Consumption	37.82	0.00	7.97	0.00	0.00	0.00	45.79
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-54095.11	-0.28	-7583.68	-0.48	0.00	0.00	-61678.79
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**15026.65**	**0.08**	**2052.49**	**0.13**	**0.00**	**0.00**	**17079.14**

**Note: Includes both estates and smallholders (delete whichever not applicable)*

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	40516.02	0.20
Fuel Consumption	3.18	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**40519.83**	**0.20**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to compost	0%
Divert to anaerobic digestion	100%

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100%
Diverted to methane capture (Flaring)	0%
Diverted to methane capture (electricity generation)	0%