RSPO P&C CERTIFICATION AUDIT REPORT

(SD GUTHRIE BERHAD – SOU 5A SELABA)

Audit Application Number:	PC25-002643
Assessment Type:	Annual Surveillance Audit 4
Date of Audit:	25 November 2024 - 29 November 2024
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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, P.O. Box 7035, 40911 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)	603-5544 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 SCC
Geographical Scope	Worldwide for SCCS (excluding China), Malaysia and Indonesia for P&C
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 – SOU 5A SELABA
Address of the Management Unit/s	Selaba Oil Mill, Lot 7376, KM 7, Jalan Changkat Jong, Teluk Intan, 36000 Perak Darul Ridzuan, Malaysia.
Country	Malaysia
Websites	https://www.sdguthrie.com/
Description of the Management Unit	Selaba POM has a processing capacity of 40 metric tons of FFB per hour. Cluny Estate is the only supply base under SOU 5A Selaba. Selaba POM depends on crop diverted from neighboring CU and outside crop. Cluny Estate has been fully developed before the year of 2005.
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	VP 1, Group Sustainability Department
Management Representative Email	shylaja.vasudevan@sdguthrie.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0008-04-000-00
Name of RSPO Member	SIME DARBY PLANTATION BERHAD
Member Since	03 March 2021

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00110
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000000195
prisma Trading Account ID	TA25-017045
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Mass Balance Supply Chain Model
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:	03 March 2011
Effective Date of Certificate:	03 March 2021
Expiry Date of Certificate:	02 March 2026
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**
Selaba POM	ML25-001348	Selaba Oil Mill, Lot 7376, KM 7, Jalan Changkat Jong, Teluk Intan, 36000 Hilir Perak, Perak.	40 MT/hour	3° 59' 20.3'' N	101° 04' 52.6'' E
Remarks: N/A					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Cluny Estate	prisma auto generated	Ladang Cluny/Bedford, Mukim Slim, Daerah Muallim, 35800 Batang Padang, Perak.	Own/Managed Estate	3° 50' 32.7" N	101° 26' 13.8" 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**
Cluny Estate	1549.75	1282.00	0.00	0.00	6.49	0.00	0.00	0.00	261.26
TOTAL	1549.75	1282.00	0.00	0.00	6.49	0.00	0.00	0.00	261.26
Remarks: N/A									

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		
Cluny Estate	97.49	344.53	557.97	282.01	1184.51	1282.00
TOTAL (ha)	97.49	344.53	557.97	282.01	1184.51	1282.00
Remarks: N/A						

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)
	2024 (current year)	2025 (current year+ 1)	2026 (current year+ 2)	2027 (current year+ 3)	2028 (current year+ 4)	
Cluny Estate	66.66	105.13	145.03	102.73	13.19	432.74
TOTAL (ha)	66.66	105.13	145.03	102.73	13.19	432.74

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	
CLUNY ESTATE	Agents	RSPO Certified	3° 50’ 32.7” N	101° 26’ 13.8” E	15,849.15
SERI INTAN ESTATE	Diverted Crop	RSPO Certified	3°50'34.35080" N	101°26'14.49120" E	13,643.18
SABRANG ESTATE	Diverted Crop	RSPO Certified	3°50'33.70150" N	101°26'14.84640" E	233.06
SG WANGI ESTATE	Diverted Crop	RSPO Certified	3°50'34.03500" N	101°26'14.34620" E	608.66
BIKAM ESTATE	Diverted Crop	RSPO Certified	3°50'34.06950" N	101°26'14.29280" E	3,366.80
FLEMINGTON ESTATE	Diverted Crop	RSPO Certified	100º 51’ 26’ N	3º 55’41” E	1,122.19
SG SAMAK ESTATE	Diverted Crop	RSPO Certified	3° 44' 57.30" N	101° 08' 51.90" E	1,448.89

SOGOMANA ESTATE	Diverted Crop	RSPO Certified	3°50'34.08140" N	101°26'14.35220" E	1,208.09
SABAK BERNAM ESTATE	Diverted Crop	RSPO Certified	3° 45' 33.77" N	101° 0' 25.12" E	922.86
LADANG MOCCIS SDN. BHD.	Intermediaries	Non RSPO Certified	3º97'68.05"N	101º13'07.43"E	9,707.89
BAGAN PASIR	Intermediaries	Non RSPO Certified	3º8'90.25"N	100º82'0.86"E	4,849.00
KUALA PERAK	Intermediaries	Non RSPO Certified	3º93'53.10"N	100º77'90.00"E	704.16
SAWIT TELUK BARU SDN. BHD.	Collecting Centre	Non RSPO Certified	3º89'00.56"N	100º85'85.28"E	12,804.62
PERNIAGAAN SINARAN MEWAH	Collecting Centre	Non RSPO Certified	3º91'45.83"N	100º73'78.61"E	7,932.19
LIANG PANG & SONS TRADING	Collecting Centre	Non RSPO Certified	3º71'40.00"N	100º94'20.30"E	7,171.51
GREEN AGRO PYRAMID BUSINESS TRADINGS	Collecting Centre	Non RSPO Certified	3º88'26.37"N	101º04'19.63"E	691.31
SETIA STATION	Intermediaries	Non RSPO Certified	3º58'10.39"N	101º7'21.15"E	5,780.56
SAWIT BERKAT (LANGKAP) SDN. BHD.	Collecting Centre	Non RSPO Certified	4º06'95.17"N	101º14'31.23"E	8,364.98

SYARIKAT CHUAN SOON	Collecting Centre	Non RSPO Certified	3º25'39.40"N	101º14'40.02"E	541.46
LAW & YAP SAWIT TRADING SDN. BHD.	Collecting Centre	Non RSPO Certified	4º040'33.89"N	100º907'89.09"E	148.97
MACRO SAWIT SDN. BHD.	Collecting Centre	Non RSPO Certified	4º10'44.69"N	101º11'55.72"E	1,259.03
				TOTAL	**98,358.55**

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	01/11/2024
	End Date	31/10/2025
Projected Certified FFB Volume (MT)	20,000.00	
Average Production Yield (MT/ Ha)	16.88	
Projected CSPO Certified Volume (MT)	Identity Preserved	0.00
	Mass Balance	4,100.00
Projected CSPK Certified Volume (MT)	Identity Preserved	0.00
	Mass Balance	1,000.00
Oil Extraction Rate (OER) (%)	20.50	
Kernel Extraction Rate (KER) (%)	5.00	

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

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date		Start Date	
	End Date		End Date	
Actual Production Period Reported	From		From	
	To		To	
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)				
Projected CSPK Certified Volume (MT)				
Actual CSPK Production Volume (MT)				
Actual CSPK Volume Sold as RSPO Certified (MT)				
Actual CSPK Volume Sold as Conventional (MT)				
Actual CSPK Volume Sold under Other Scheme (MT)				

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

Name of Palm Oil Mill	**Selaba POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	03/05/2023	Start Date	03/03/2024
	End Date	02/03/2024	End Date	02/03/2025
Actual Production Period Reported	From	01/11/2023	From	01/11/2024
	To	31/10/2024	To	31/10/2025
Projected FFB Certified Volume (MT)		74,863.11		20,000.00
Actual production of FFB (MT)		44,667.08		20,000.00
Projected CSPO Certified Volume (MT)		14,937.96		4,100.00
Actual CSPO Production Volume (MT)		12,101.13		4,100.00
Actual CSPO Volume Sold as RSPO Certified (MT)		0.00		4,100.00
Actual CSPO Volume Sold as Conventional (MT)		12,101.13		0.00
Actual CSPO Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPO Volume Sold (MT)		12,101.13		4,100.00
Actual CSPO credits sold (where applicable) (MT)		0.00		0.00
Projected CSPK Certified Volume (MT)		3,568.43		1,000.00
Actual CSPK Production (MT)		2,759.67		1,000.00
Actual CSPK Volume Sold as RSPO Certified (MT)		330.61		1,000.00
Actual CSPK Volume Sold as Conventional (MT)		2,429.06		0.00
Actual CSPK Volume Sold under Other Scheme (MT)		0.00		0.00

Add tables as necessary

4. Audit Programme

4.1. Audit Methodology

The audit covered the one palm oil mill and three of its supply bases. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The one supply base covered during the audit is Cluny Estate. The audit included an on-site audit to the estate and mill to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, local communities, indigenous people, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi	Lead Auditor	ASI1GIVNPH
Rozaimee Ab Rahman	Auditor	ASI1AU6HF7
Mohd Zulfakar Kamaruzaman	Auditor	ASI17IDGG4

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
25 November 2024	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Selaba POM	Opening Meeting for SOU5A Selaba Certification Unit. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ Site inspection at nonproduction area i.e. mill workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Interview with mill workers from various workstations ▪ Interview with representative NUPW, gender committee, social dialog. ▪ Interview with non-production operators ▪ Interview with representative from EPMC committees ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc.) ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) ASI17IDGG4 (MZK) ▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc.

				▪ Witness of mill best and safety practices. ▪ Interview with boilerman, production operator. ▪ Interview with hospital assistant ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and mill best practices reports such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc.) ASI1AU6HF7 (RAR) Site visit and assessment on Supply Chain Implementation including the: Model used, General Chain of Custody, System Requirements for the supply chain, Purchasing and goods in, Outsourcing activity, Sales and goods out, Processing, Claims.
26 November 2024	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Selaba POM	ASI1GIVNPH (DA) / ASI17IDGG4 (MZK) / ASI1AU6HF7 (RAR) Continue the assessment and verification of outstanding issues to ensure full compliance. The auditor will clearly communicate to the auditee the required documents, records, and any corrective actions needed.
27 November 2024	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Cluny Estate	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) ▪ Site inspection at production area i.e. harvesting operation at Field 15A and manuring operation at Field 15B. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop ▪ Interview with harvesters and general workers from Local, Indonesian, Bangladeshi, Indian nationalities. ▪ Interview with representative NUPW, gender committee, social dialog.

				▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) ASI17IDGG4 (MZK) ▪ Site inspection at the HCV area in Field 15A, Field 16A, and the boundary area of Field 16A, adjacent to the Indigenous smallholder field. ▪ Interview with external stakeholders' consultations i.e. representative from indigenous people from Kg. Rasau. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kg Gloucester Batu 6, Kampung Selabak Dalam, and Kg. Pekan Trolak. ▪ Interview with supplier and contractors ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan. ASI1AU6HF7 (RAR) ▪ Site inspection at harvesting operation at Field 12A, spraying operation at Field 24B and selective weeding operation at Field 17B, ▪ Site inspection at scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop. ▪ Interview with harvesters and general workers from Local, Indonesian, Bangladeshi, Indian nationalities.

				▪ Documents review related to safety aspect such as EIA, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc.) ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc.)
28 November 2024	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Cluny Estate	ASI1GIVNPH (DA) / ASI17IDGG4 (MZK) / ASI1AU6HF7 (RAR) Continue the assessment and verification of outstanding issues to ensure full compliance. The auditor will clearly communicate to the auditee the required documents, records, and any corrective actions needed.
29 November 2024	09.00 am 12.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Cluny Estate / Selaba POM	Closing Meeting. Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager

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 of the initial audit plan.

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	1
Own/Managed Estates	1	Low Risk	1.2	1
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower		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
	2021	2022	2023	2024	20xx
Selaba POM	☒	☒	☒	☒	☐
Cluny Estate	☒	☒	☒	☒	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Dzulfiqar Azmi (DA)		
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;	Had more than 5 years in the palm oil sector, health and safety, environmental management and social human right management.	
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 and RSPO ISH standard and completed evaluation and qualified as lead auditor RSPO since 2020.	
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 refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor in 2023.	
Audit Team Members: **1) Rozaimee Ab Rahman (RAR)** **2) Mohd Zulfakar Kamaruzaman (MZK)**		
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;	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	ASI1AU6HF7 (RAR)	Holds a B. Sc. of Agriculture from UPM.
	ASI17IDGG (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia
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	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation.
	ASI17IDGG (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.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI1AU6HF7 (RAR)	Completed RSPO endorsed P&C lead auditor course in 2017 by Chemark Training.
	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.

Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI1AU6HF7 (RAR)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2016, 2018.
	ASI17IDGG (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1AU6HF7 (RAR)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the 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	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI1AU6HF7 (RAR)	This has not been audited and is deemed not applicable.
	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.
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.	ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2017.
	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
Knowledgeable and experience of the local/regional laws	ASI1GIVNPH (DA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1AU6HF7 (RAR)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI17IDGG (MZK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI1AU6HF7 (RAR)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
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;	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1AU6HF7 (RAR)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI17IDGG (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
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	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.

successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI1AU6HF7 (RAR)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
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;	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI1AU6HF7 (RAR)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia 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.	ASI1GIVNPH (DA)	This criterion and indicator have not been audited.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.

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 (Criterion 8.1);		SD Guthrie Berhad – SOU 5A Selaba CU ensures full compliance with RSPO P&C by making all required documents publicly accessible through a structured management system. Requests for information are assessed and processed following the Standard Operating Manual (SOM), ensuring transparency and accountability. Public disclosures on corporate policies, land tenure, human rights, responsible sourcing, climate action, and grievance procedures are available on the company's website. Additionally, Yayasan Sime Darby extends its corporate social responsibility efforts beyond scholarships, supporting impactful conservation, outreach, and sustainable development initiatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• 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 Berhad – SOU 5A Selaba CU ensures transparency by providing information in English and Bahasa, accessible to relevant stakeholders. Regular stakeholder meetings are conducted to share updates on RSPO certification, environmental, social, safety, and legal requirements. The latest meetings were held independently for Selaba POM on 16/10/2024 and Cluny Estate on 05/09/2024, involving external and internal stakeholders such as government agencies, schools, local villagers, indigenous communities, contractors, suppliers, and neighboring estates. Stakeholder feedback is documented in Social and Environmental Impact Assessment action plans. Additionally, public information on corporate policies, land tenure, human rights, and grievance procedures is available online at SD Guthrie Berhad's website.	☒ 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.		SD Guthrie Berhad – SOU 5A Selaba CU maintains records of information requests and responses following established communication procedures. While no external stakeholder requests have been recorded for FY 2023 and 2024 to date, communication with authorities such as DOSH Ipoh, DOE Ipoh, and the Labour Department Teluk Intan has been maintained. Public access is granted to environmental, social, and legal documents, except those restricted due to confidentiality or potential negative impacts. Recent inspections, including DOSH (07/11/2024), Bomba (20/01/2024), and DOE (17/09/2024), found no nonconformities or violations.	☒ 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.		The consultation and communication procedures documented in the Communication and Stakeholder Engagement Procedure 2024 and Grievance Response Standard Operating Procedure was established and updated on 07/05/2024. Internal communication is facilitated through meetings, briefings, memos, and noticeboard postings, while external communications are documented in an External Communication File. The Stakeholder Consultation Procedure ensures engagement with stakeholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			through interviews, discussions, and meetings. Additionally, the Communication Procedure provides a structured process for lodging complaints or grievances on various issues, including safety, health, and environmental concerns. These procedures are regularly communicated to workers, who have confirmed their understanding during interviews.	☐ 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.		SD Guthrie Berhad has established a comprehensive stakeholder list for FY 2024 for both its mill and estates. The list includes external stakeholders such as local communities, smallholders, government authorities, contractors, suppliers, FFB suppliers, and NGOs, with designated representatives and contact details. Internal stakeholders include worker leaders, women leaders, religious heads, and ethnic representatives, ensuring inclusivity and effective communication on relevant issues and concerns.	☒ 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.		SD Guthrie Berhad enforces a Code of Business Conduct (COBC) Handbook that outlines expected ethical standards for directors, employees, and business partners, including those in joint ventures. Available in five languages (English, Bahasa Malaysia, Thai, Bahasa Indonesia, and Dutch), the COBC promotes integrity and professional conduct across all operating countries. The company also upholds a zero-tolerance policy against bribery and corruption through its Anti-Corruption Management System (ACMS), aligned with ISO 37001:2016 standards. This policy applies to all employees, directors, business partners, and recruitment agencies, with non-compliance leading to disciplinary action or legal consequences. For inquiries, stakeholders can contact cobc@sdguthrie.com, while violations can be reported through designated whistleblowing channels.	☒ 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 Berhad ensures compliance with its Code of Business Conduct (COBC) through internal audits by the Group Integrity Governance Assurance Department and transparent tender processes managed by an independent committee. The company has also established a Vendor COBC, which sets ethical standards for suppliers, consultants, agents, and contractors, emphasizing human rights protection. All vendors must sign the Vendor Integrity Pledge, committing to eradicating 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.		SOU 5A Selaba has continued to comply with all applicable local, national and ratified international laws and regulations. Relevant licenses and permits were verified: <u>Selaba Palm Oil Mill</u> • MPOB License: 534338004000 for 192000 MT- valid until 30/11/2025 • Licence from Jabatan Alam Sekitar-License no: 004235, valid until 30/06/2025. • Permit to diesel storage No. Siri: A004117 (20,000 liter) valid until 30/11/2024- sigted application has been made for renewal process. • JTK permit for overtime (For 130 hours but not more than 7 hours per day) has been issued on 27/03/2017 for all CU in Peninsular Malaysia. • JTK permit for salary deduction (for – PTPTN, Simpanan Tabung Haji, and electricity) has been issued on 06/07/2017 & 20/05/2018 for all CU in Peninsular Malaysia. • Weighbridge permit valid until 12/12/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Name plate affixed at tank – • Boiler name plate PK PMD 821 expiry on 24/07/2025 and • PMD 8626 expiry on 06/11/2024 name plate was found affixed to the boiler. Sighted inspection already carried out by DOSH officer on date 07/11/2024 and results was satisfactory and currently waiting for cf issuance by DOSH. • Air receiver PK PMT 82542 valid until 24/07/2025. • Back pressure steam receiver valid until 06/11/2024. • Sterilizer no 1 & 2 valid until 06/11/2024. • Sighted inspection already carried out by DOSH officer on date 07/11/2024 and results was satisfactory and currently waiting for CF issuance by DOSH. <u>EQ (Prescribed Premise) Crude Palm Oil Regulations 1977</u> • License number and validity period – 006301, (valid until 30/06/2025.), 40mt/hr • Discharge method – Water course. • Effluent analysis tests for final discharge were carried out on a monthly basis through internal accredited lab from SD Guthrie Research Sdn Bhd, Carey Island. The results were within the limit. The quarterly report (third quarter – 1 July until 3) Sept 2024) was sent to DOE accordingly and the last report was sent on 12/10/2024. As per requirement under EQA 1974 amendment 2014 on section 49A as well as in the clause 18, *Jadual Pematuhan*, Selaba SOU has complied with the requirement on competent person: • Scheduled waste (CePSWaM): Pn Rxxxxxx • CePPOME: Mxxxxxxxx Axxx & Mxxxxxxxx Axxxx Axxx Environmental compliance audit has been conducted by Bxxxxxx, Ms Zxxxx Lxxxxx Mxxx Fxxxxxx, DOE reg: EA 0112, CESSWI no: 3766, 7 OFI has been raised to CU. All issues related to anaerobic pond and POMET maintenance, sighted all evidence has been	

			submitted to DOE and site visit was confirmed all the issues has been taken accordingly. <u>Scheduled Waste Regulations 2005</u> i) *Regulation 3 (Notification of scheduled waste generated*) During site review it was found that there were 8 types of SW generated (SW 103, SW 102, SW110, SW305, SW306, SW322, SW409, & SW410). All the types of S/W were notified to DOE accordingly. Last update was on 11/12/2023. ii) *Regulation 9 (Storage of scheduled waste < 180 days)* It was found that scheduled waste generated at Selaba POM had not been stored for more than 180 days. The last collection was made on 14/03/2024 by Kxxxxx Axxxx Sdn Bhd for SW410, SW409, SW322, SW306, and SW110. *iii) Regulation 10 (labelling of schedule waste)* During site review at POM, noted that there were 7 types of SW generated (SW 102, SW110, SW305, SW306, SW322, SW409, & SW410). Generally, the SW containers were labelled according to SW Regulation 2005. iv)*Regulation 11 (Inventory of scheduled waste)* Inventory (5th Schedule) was up-to-date and was found to tally with the physical stock in the storage area. Verified 5th Schedule was updated and reported accordingly using e-SWIS. The management has communicated the 5th Schedule to DOE on 22/11/2024. Sighted an evidence 1st SW generate on month of October 2024. CHRA Report was available and latest was conducted on 14/07/2023 by Ms Sxxxxxx Sxxxxx Bt Hxxxxx (DOSH registration no: HQ/22/ASS/00/00059) from Mxxxx Sxxxxx. The assessment has been carried out for work units such as lab, chemical store, boiler, WTP, ETP lab, workshop, kernel station, lubricant & SW store, general workers. Recommendation made by assessor to conduct: • LEV monitoring by Ixxxxxx Hxxxxx Txxxxxxxx. • To conduct annual biological monitoring and medical surveillance	

			LEV monitoring for laboratory and workshop operators at the mill was carried out by Exxxxx Nx Lxxxxxxx Sdn Bhd on 20/12/2023. Results summaries were indicated no physical defects are observed and sufficient face velocities at both opening recommendation made by assessor to continue annual inspection. In the Selaba POM, the medical surveillance for confined space operators (6 employees), laboratory unit (3 employees), and workshop (11 employees) has been conducted by OHD Dr Txx Kxx Sxxx @ Txx Kxx Sxxxx (reg no: HQ/08/DOC/00/660) on date 21/11/2024. However, report not yet received. The Review Noise Exposure Monitoring has been conducted on 11-12/05/2023 to fulfilled to Occupational Safety and Health (Noise Exposure) Regulation 2019 by Mr Mxxxxxxx Hxxxx Bin Hxxxx (DOSH registration no: HQ/18/PEB/00/00021) from Sxxxx Txxx Cxxxxxxxx Sdn Bhd. Audiometric testing has been carried out annually. The latest audiogram was conducted for 51 workers/staff on 05/02/2024 by Pxxxxx Exxxxxxxx (M) Sdn Bhd. from the assessment were indicated 10 employees have abnormal results and need to undergo OHD examination including bone conduction. Sighted an evidence examination has been carried out by OHD Dr Mxxxxxxx Nxxxxx Bin Sxxxxxxx) DOSH reg no: HQ/17/DOC/00/00042, and recommendation made by OHD to conduct annual audiometric test and to be provided with appropriate PPE. Air monitoring a) Black smoke – The smoke density indicator alarm for boiler no.2 and 3 was found to be functioning during site review at Selaba POM. b) Stack emission monitoring was carried out as per Environment Quality (Clean Air) Regulations, 2014, on 09/05/2024. The stack sampling was carried out by Pxxxxxx Exxxxxxxxxx (M) Sdn Bhd.	

			Canteen operator at Selaba POM 'Axx Hxxxxxxx Bxxxxx' is complied with the Food Handlers 1979 where all canteen workers have been vaccinated with typhoid vaccine. The vaccination is valid from 21 March 2023 to 21 December 2024. Owner also has t\attend Kursus Latihan Pengendalian Makanan conducted by Ministry of Health on date 13/07/2024. <u>Cluny Estate</u> • Permit for diesel storage, ref no: KPDNHEP/P/TPH/600-2/1/6/2/12 for 8,400 liters, valid until 23/09/2027. • Air receiver tank PK PMT 6200 valid until 07/08/2025. • Air receiver PK PMT 1103 valid until 07/08/2025. • Air receiver PK PMT 5435 valid until 07/08/2025. • MPOB license no: 525436002000 (1,549.75) valid until 31/12/2025 • Weigh Bridge – D203693 No. Siri C046498422 for 50,000kg valid until 07/03/2025. • JTK permit for salary deduction of electricity has been issued on 06/07/2017 for all the CU in Peninsular Malaysia.	
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.		SD Guthrie Berhad's Legal & Other Requirements Register (LORR) ensures compliance with all regulatory requirements. The Estate/Mill Quality Management System includes a documented procedure (SOM Appendix 5.2.4a, dated 1 November 2008) to track and implement legal updates. The Group Sustainability Department (GSD), represented by Mrs. Lee Swee Yin and Mr. Amirul Irfan, is responsible for monitoring legal changes and updating the Regional Sustainability Quality Management (RSQM). Updates are sourced through industrial associations (MPOA, EMPA, SECA), seminars, legal publications, and government websites. The latest review, conducted on 23/09/2024, covered amendments to the Employees' Social Security Act 2024 and the Employment Insurance System Act 2024.	☒ 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.		The mill and estate boundaries of SD Guthrie Berhad are clearly demarcated and mapped, with boundary stones indicated on estate maps. Site inspections confirmed proper boundary marking. • Selaba POM is located within Seri Intan Estate (Selaba Division) and is enclosed by a chain-link fence. • Cluny Estate has visible and well-maintained boundary stones/marks along the main road and estate areas of the Main Division at Cluny Division.	☒ 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.		SD Guthrie Berhad maintains an updated stakeholder list for SOU 5A Selaba, covering contractors, vendors, neighboring estates/smallholders, villagers, and government agencies. The latest reviews were conducted on 19/08/2024 at Selaba POM and 05/09/2024 at Cluny Estate. All stakeholder communications are documented and filed, including records of actions taken in response to stakeholder inputs, ensuring transparency and understanding among affected parties.	☒ 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.		SD Guthrie Berhad ensures all contracts, including FFB suppliers and service providers, contain clauses requiring compliance with legal regulations. Due diligence is conducted through the Online Vendor Registration (OVR) system and the Vendor Code of Business Conduct (VCOBC), which applies to all contractors. Key Compliance Measures: • Legal Due Diligence: Contractors must submit company registration details, director/shareholder information, track records, audited reports, and relevant certifications before engagement. • Contracts Reviewed:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			○ Selaba POM: Contracts with CPO transporters, outside crop producers, and machinery rental providers. ○ Cluny Estate: Vendor Integrity Pledge (VIP) compliance verified for service providers. ○ Selaba POM & Cluny Estate: Contracts with Axxxxx Mxxxxxxx Sxxxxxx Sdn Bhd and Pxxxxxxx Sxxxx Hxxxx contain OSHA 1994, EQA 1974, and statutory compliance clauses on wages, EPF, SOCSO, and workplace regulations. All contracts explicitly require compliance with statutory, government laws, and company policies, ensuring adherence to ethical and legal standards.	☐ 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.		All sampled contracts between SD Guthrie Berhad and its vendors include provisions requiring compliance with company policies, particularly the Human Rights Charter Revised 2024 (HRC 2024). Key Compliance Measures: • Eradication of Exploitation: Clause 3.2.1 of the HRC 2020 prohibits forced labour, bonded labour, slavery, and human trafficking. • Vendor Integrity Pledge (VIP): Signed by vendors, confirming commitment to ethical business conduct and adherence to the Vendor Code of Business Conduct (VCOBC). • Child Labour Prohibition: The VCOBC mandates that vendors do not employ anyone under 18 years old, except in vocational training programs that comply with legal requirements. • Contracts Reviewed: ○ Pxxxxxxxx Sxxxx Hxxxx – Rental of Heavy Machinery (Excavator) ○ Mxxx Hxxxxx Mxxxxx – Grass Cutting ○ Lxxxx Pxxx & Sxxx, Gxxxx Axxx Pxxxxxx, Mxxxxx Sxxxx Sdn Bhd – Collection Center ○ Nxxxxx Lxxx (Bagan Pasir), Sxxxx Sxxxxx Exxxxxxx Sdn Bhd – Independent Growers ○ Axxxx Mxxxxxx – FFB Transporter	☒ 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		Selaba POM has implemented a monitoring system to ensure that all Fresh Fruit Bunches (FFB) sourced from external suppliers come from legal sources. Key Compliance Measures: 1. Geo-Location of FFB Origins ○ Verified and documented to confirm the source of external FFB suppliers. 2. Land Ownership & Usage Rights ○ Evidence of ownership status, land claims, or valid land use rights for growers and smallholders. 3. MPOB Licensing Compliance ○ All external FFB suppliers hold valid MPOB licenses, ensuring legal operations. Verification & Documentation: • All supporting documents are available in the 'Responsible Sourcing Guideline (RSG) Baseline Assessment Report' and 'Desktop Assessment for New OCP Suppliers'. • Auditors verified that Selaba POM maintains copies of valid land titles and MPOB licenses for all external FFB suppliers. This monitoring process ensures compliance with legal and sustainability requirements, reinforcing Selaba POM's commitment to responsible sourcing.	☒ 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.		Selaba POM has established a reporting system for monitoring indirectly sourced Fresh Fruit Bunches (FFB) to ensure compliance with legal and sustainability requirements. Key Compliance Measures: 1. Geo-Location of FFB Origins ○ Information is documented for all indirectly sourced FFB within a 50 km radius. 2. Land Ownership & Usage Rights ○ Evidence of ownership status, land claims, or valid land use rights for growers and smallholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			3. MPOB Licensing Compliance ○ MPOB licenses for traders and OCP suppliers are verified. Verification & Documentation: • The current Responsible Sourcing Guideline (RSG) Baseline Assessment Report and Desktop Assessment for New OCP Suppliers serve as key references. • Copies of land titles and MPOB licenses for all indirectly sourced FFB suppliers are maintained by the Procurement Department, SD Guthrie Berhad Headquarters, through an online system. • Auditors have verified the availability and accuracy of these records. This approach ensures traceability and responsible sourcing for all FFB entering Selaba POM's supply chain.	☐ 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.		The Selaba SOU 5A continued to be commitment to long–term economic and financial viability. The annual budgets for 2025 to 2027 which includes Capital and Operating Expenditures had vin in addition FFB yield/Ha, OER and CPO were sighted. The budget provisions cover activities for machinery and plant upkeep, expenditure for mature and immature oil palm upkeep, harvesting and evacuation, welfare, capital expenditure and RSPO compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr>
<td>3.1.2</td>
<td>An annual replanting programme projected for a minimum of five years, is available.</td>
<td></td>
<td>On Cluny Estate a long-range replanting programme (LRRP) until 2027 was sighted. The programme is reviewed once a year and is incorporated in the estate's annual financial budget. The program for the next 5 years is as follows:
<table>
<tr><th>Year</th><th>Cluny Estate (Ha)</th></tr>
<tr><td>2024</td><td>66.66</td></tr>
<tr><td>2025</td><td>105.13</td></tr>
<tr><td>2026</td><td>145.43</td></tr>
<tr><td>2027</td><td>102.73</td></tr>
<tr><td>2028</td><td>13.19</td></tr>
</table>
</td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
</tr>
<tr>
<td>3.1.3</td>
<td>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</td>
<td></td>
<td>Management Review meetings were conducted separately for the estate and mill, chaired by the respective managers. The latest meetings took place on 27th September 2024 at Selaba POM and 7th September 2024 at Cluny Estate. Key discussion points included regulatory updates, operational performance, stakeholder feedback, and continuous improvement plans.
Minutes of the meetings were reviewed, with no major concerns raised. The focus remains on the upcoming RSPO external audit in November 2024. An internal audit was conducted in September 2024, identifying key nonconformities and opportunities for improvement. Corrective actions were taken to address the findings, ensuring ongoing compliance and system enhancement.</td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
</tr>
<tr>
<td colspan="5">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</td>
</tr>
</table>

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 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)		The continuous improvement action plan has been implemented, focusing on key social impacts and opportunities. Currently, the operating unit is prioritizing housing repairs and upgrades to comply with national laws, ensuring buildings remain safe and well-maintained. Budget allocations cover housing repairs, drainage systems, sanitation, garden upkeep, and both CAPEX and OPEX across all operating units.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given match with their database system.	☒ 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.		SOU 5A Selaba continues to use established documents from SD Guthrie Berhad, including various manuals and standard operating procedures (SOPs) related to quality management, sustainability, occupational safety, recruitment, and security. These documents guide operations from nursery management to plantation upkeep, mill processing, and product dispatch. The SOPs are disseminated to workers through morning muster sessions, weekly mill briefings, and scheduled training programs. Manuals are available in the administration office for reference. Site inspections and worker interviews confirmed that the procedures are well-implemented and effectively communicated through training and supervision.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		To ensure consistent implementation of procedures, several assessments and monitoring visits were conducted at Selaba POM and Cluny Estate. At Selaba POM, the Regional Chief Engineer conducted an inspection on 19th November 2024, covering mill performance, operational control, maintenance, and safety. Additionally, a Structured Oil Recovery Assessment (SORA) was carried out from 10th to 14th June 2024 to evaluate process control, oil and kernel losses, housekeeping, and compliance with safety and environmental standards. At Cluny Estate, a Performance Monitoring Visit was conducted from 3rd to 6th November 2024 by the Structured Estate Performance Assessment Unit (SEPA) to assess crop recovery, field upkeep, and operational costs. An Agronomist visit by the Plant Nutrition & Protection Unit (PNP) on 7th March 2024 focused on rainfall distribution, yield impact, palm nutrition, and agronomic practices.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			These assessments help ensure continuous improvement and compliance with operational standards.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The estate maintains monitoring records and action plans for a minimum of 12 months. Monthly progress reports, costing reports, and annual monitoring reports were available during the audit, along with official monthly reporting to MPOB. Key records reviewed included monthly chemical consumption, daily worker activities, rainfall data, pest census, agrochemical usage, and program sheets for fertilizer application and field upkeep. These records support ongoing compliance and operational efficiency.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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 the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with POM and estate operations. Thus, this indicator is not applicable.	☐ 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.		The Social Impact Assessment (SIA) for Selaba CU was conducted from 24th February to 4th March 2014 by the Social & Environmental Project Unit, GSD Department. It involved consultations with internal and external stakeholders, including workers, contractors, local communities, and government agencies. The report covers socio-	☒ Conform ☐ Major Nonconformity

			economic data, labour policies, grievance procedures, and social impact findings, with recommendations for improvement. An addendum SIA on replanting activity was carried out at Cluny Estate on 4th January 2024, incorporating stakeholder participation. Environmental Impact Evaluations (EIE) and Environmental Impact Assessments (EIA) were reviewed, covering all operational activities from FFB reception to processing. The latest review on 10th July 2024 included environmental management plans and pollution prevention measures. Key environmental aspects assessed included boiler emissions, POME discharge, and their impacts on air, soil, and water quality. Stakeholder consultations ensured transparency, with no major environmental issues reported. Field observations at Cluny Estate confirmed ongoing mitigation measures for activities such as fertilizing, spraying, road maintenance, and waste management. The organization remains committed to environmental sustainability, compliance, and continuous improvement in its operations.	☐ Minor Nonconformity ☐ 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.		Selaba CU reviews and updates its social management action plans annually, incorporating inputs from stakeholder meetings, including Social Dialog, NUPW meetings, OSH Committee meetings, and the Women & Children Committee. Key social issues addressed include ILO indicator implementation, complaint channels, harvesting rates, and replanting activities. Stakeholder consultations involve estate management, sustainability teams, government agencies, local communities, suppliers, and contractors. The environmental management and monitoring plan is also reviewed regularly with participation from internal and external stakeholders. A designated person-in-charge (PIC) is responsible for implementing mitigation measures within specified timeframes. The latest stakeholder meetings were conducted separately for Selaba POM (16th October 2024) and Cluny Estate (5th September 2024), involving various stakeholders such as government agencies, schools, local villagers, indigenous communities, contractors, suppliers, and neighbouring estates. Stakeholder feedback has been documented and integrated into the Social Impact Assessment (SIA)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and Environmental Impact Assessment (EIA) action plans.	
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.		SD Guthrie Berhad has established comprehensive Workforce Management Unit Liaison & Recruitment Procedures to ensure fair and responsible employment practices. Key policies include: 1. Hiring Guidelines: ○ Local Workers – HRUM Hiring Guide (Version 2, dated 30/08/2023). ○ Foreign Workers – SOPP Workforce Management Unit (WMU-SOPP, dated 12/04/2021). ○ Migrant Worker Responsible Recruitment Procedure (August 2024). ○ Guidelines on Responsible Recruitment Implementation in Malaysia (January 2024). ○ Termination & Disciplinary Process – Industry Relation Manual on misconduct and discipline. The recruitment process follows non-discriminatory principles, ensuring selection is based on age, skills, capabilities, and medical fitness, without bias towards religion, gender, or nationality. Additionally, the Career Progression for Workers Level policy (dated 01/01/2020) provides promotion opportunities for both local and foreign workers. The company upholds the Human Right Charter 2024, demonstrating its commitment to human rights, workplace safety, worker welfare, and community engagement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Selaba CU ensures a transparent and responsible recruitment process for both local and foreign workers. For local hires, the application process includes employment forms, interviews, medical check-ups, and contract documentation. Job vacancies are advertised in nearby villages when available. The latest local recruitment at Selaba POM occurred on 20 March 2024, while foreign worker recruitment from Indonesia at Cluny Estate was conducted on 3 October 2024. The process followed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			established procedures managed by the Workforce Management Unit (WMU). Interviews confirmed that foreign workers did not incur any recruitment fees. Foreign workers are recruited through SD Guthrie Berhad's responsible recruitment mechanism, which includes due diligence on recruitment agencies. Six agencies have been appointed for recruitment in Selaba CU, and the company upholds a strict no recruitment fees policy. Costs such as levies, medical examinations, visas, and travel from the departure point to the workplace are fully covered. This commitment aligns with ethical recruitment standards and ensures fair treatment of all workers.	☐ 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.		Selaba CU has implemented a Hazard Identification, Risk Assessment, and Risk Control (HIRARC) procedure under the "UM HSE Management System OSH Risk Management Procedures," established on 9 March 2021. This procedure aims to standardize risk assessment, identify workplace hazards, and implement control measures to ensure a safe working environment. Risk Assessments and Control Measures Risk assessments are conducted across all operations at Selaba POM and Cluny Estate, with annual reviews to ensure continued effectiveness. Key operational areas assessed include the boiler, effluent pond, sterilizer, water treatment plant, harvesting, spraying, manuring, fertilizer store, chemical store, workshop, clinic, and worker housing. • Selaba POM: Recent risk assessment reviews were conducted on 20 May 2024 and 27 May 2024, including a specific review on building collapse risks and activities related to receiving Fresh Fruit Bunches (FFB). • Cluny Estate: The latest annual review was completed on 21 October 2024, with no significant changes to activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Workplace Safety and PPE Compliance On-site inspections and worker interviews confirmed that all employees are provided with appropriate Personal Protective Equipment (PPE) and demonstrate a strong understanding of occupational safety and health procedures. Compliance was verified at key work areas, including the Selaba POM laboratory, boiler, and effluent pond, as well as field operations such as manuring, spraying, harvesting, and decreeping at Cluny Estate. This proactive approach reflects Selaba CU's commitment to maintaining a safe and healthy working environment for all employees.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Selaba CU has implemented a comprehensive OSH Management Plan 2024, covering hazard and risk management, legal compliance, incident reporting, emergency response, chemical and noise safety, contractor safety, and employee training. Regular assessments, including CHRA, noise monitoring, audiometric testing, medical surveillance, and local exhaust ventilation (LEV) inspections, confirm compliance with regulations and ensure worker health and safety, with necessary follow-ups and protective measures in place.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		Selaba CU has conducted a comprehensive training needs analysis for employees, management, and contractors, aligning training programs with job-specific requirements for FY 2023 and 2024. The training covers safety and health, environmental management, social responsibility, and gender sensitivity, fostering inclusivity and regulatory compliance. Specialized training for contractors includes human rights, OHS, workplace discipline, and waste management to ensure legal adherence and promote a culture of safety and responsibility. With no scheme smallholders or out-growers, the CU focuses on equipping internal stakeholders and contractors with essential skills and knowledge.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Selaba CU has conducted structured training programs for staff and workers in 2024, with records maintained in the RSPO training file, detailing training titles, attendees, trainers, and session details. Key training sessions at Selaba POM included first aid, CPR & AED, contractor briefings, safety campaigns, hearing conservation, induction, and operational training for boilers and kernel plants. At Cluny Estate, training covered harvesting competency, grievance handling, PPE awareness, chemical handling, HCV, fire drills, and social dialogues. These initiatives reinforce workplace safety,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			environmental responsibility, and compliance with industry standards.	☐ Not Applicable (justification required)
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.		Selaba CU conducted Supply Chain Certification Standard (SCCS) training on 16/10/2023 and 12/08/2024, facilitated by GSD and attended by engineers, clerks, assistant engineers, staff, weighbridge operators, and contractors. Training for contractor transporters was also conducted on 12/08/2024. Interviews with weighbridge personnel confirmed their understanding of critical control points during FFB reception, ensuring compliance with SCCS requirements.	☒ 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.		Not applicable since Selaba POM is MB.	☒ 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.		Selaba POM decided to maintain the MB model for their supply chain system. Selaba POM obtained certified FFB from both certified and non- certified supply base (sample as listed below). Selaba POM also found out about the downgrading procedure.	☒ 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 under 3.7. Information of Previous & Current License (Mass Balance).	☒ 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		**Member Name** Member Name: Selaba Oil Mill PalmTrace Account ID: RSPO_AC1000000203 Holding Name: SIME DARBY FUTURES TRDNG SDN BHD GPS Coordinates (Latitude, Longitude): 3.983333, 101.066667 License Information Commodity: Palm Oil PalmTrace Member ID: RSPO_PO1000000195 RSPO Membership Number: 1-0008-04-000-00 Type of Business: Oil mill License Status: Active (03-03-2024 - 02-03-2025)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Supply Chain Model: Mass Balance **Visiting Address** Street: Kilang Kelapa Sawit Selaba Lot no. 7376, KM 7 Jalan Changkat Jong City: Teluk Intan, Perak Postal Code: 36000 State / Province: Country: Malaysia Phone Number: +605 6231941 Mailing Address Street: Kilang Kelapa Sawit Selaba Lot no. 7376, KM 7 Jalan Changkat Jong City: Teluk Intan, Perak Postal Code :36000 Country: Malaysia	
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		Selaba POM has implemented the Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), effective January 2024. This procedure outlines key areas, including document control, FFB delivery and receiving, ISCC-compliant waste management, process monitoring, product dispatch, non-conforming material handling, product claims, outsourced contractor management, training, reclassification of supply chain models, production volume tracking, conversion factors, internal audits, complaints, and management reviews. Training on Supply Chain Certification Standard (SCCS) was conducted on 16/10/2023 and 12/08/2024 for engineers, clerks, assistant engineers, staff, and weighbridge operators, with contractor transporters also trained on 12/08/2024. Interviews confirmed the weighbridge operator's understanding of critical control points during FFB reception. The Assistant Manager, Mxxxxxxx Axxx Axxxxxx bin Zxxxx, oversees RSPO supply chain compliance, with the sustainability committee, assistant mill manager, and weighbridge operator demonstrating a clear understanding of the requirements. The Appointment Letter dated 02/06/2024 affirms this responsibility.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 the IP mill.		Selaba POM continues to implement procedures for receiving and processing RSPO-certified and non-certified FFBs in line with Clause 7.0 of the SOP, ensuring proper management of certified sources. As a Mass Balance (MB) mill, no issues were noted regarding the reception of non-certified FFB.	
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		Selaba POM conducted an RSPO internal audit on 03/09/2024, in compliance with the RSPO Supply Chain Certification Standard (SCCS) Revision 2020, as per Clause 18.0 of the Sustainable Supply Chain and Traceability SOP (SDP/GSD/202401/SCCS, effective January 2024). The audit team, led by Wxx Qxxxxx Sxxxxx, with Axxxx Ixxxx Axxxx Axxxx and Sxxxxxx Axxx, identified one NCR related to purchasing and goods information, audit attendance sheet, audit plan, and audit notes. Corrective actions were implemented, and the NCR was closed on 03/10/2024. A management review meeting was conducted on 27/09/2024 (covering RSPO, RSPO SCCS, and MSPO), with key discussions on: • Internal Audit: 1 NCR raised (SCCS) and resolved. • Customer Feedback: Analysis showed that contract volume, timely delivery, and dispatch documentation targets were met. • Previous Meeting Review: No significant changes reported. • Recommendations for Improvement: Enhance the established system for better efficiency.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	management review at least annually. The mills shall maintain the internal audit records and reports.			
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The 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.		Selaba POM sources FFB exclusively from estates under SOU 5A, primarily Clunny Estate, while also receiving diverted certified crops from Bikam Estate, Selaba Estate, Flamington Estate, Sogomona Estate, Seri Intan Estate, and Sabrang Estate. The validity of supplier certifications has been verified. Key monitoring practices include: • FFB Consignment Notes (Nov 2023 – Oct 2024) containing estate name, delivery date, FFB bunch count, weight, quantity, and unique identification number. • Mass Balancing Records titled "RSPO & MSPO Mass Balancing Records for Oil Mills," which track certified FFB tonnage and supplying estates. • Weighbridge Verification using the "Sime Weigh" system, with random weighbridge ticket sampling confirming accuracy.	☒ Conform ☐ 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;		Selaba POM's sales and delivery processes are managed by Sime Darby Oils - Gxxxx Txxxx Txxx (HQ) and adhere to documented procedures. Certified materials are delivered to end buyers, including SDO Carey Island KCP. Key Sales & Delivery Records: • CPO (Conventional): Dispatched to Mxxxx Oxxx, Wxxxx Pxxxxx, and SD Guthrie Ixxxxxxx Pxxx Kxxx Rxxxxx with proper documentation, including dispatch tickets, contract numbers, PO numbers, vehicle details, and transporter names. • PK (Conventional): Delivered to Hxx Lxx Oxx Mxxx and Sxx Hxx Hxx Sdn Bhd with compliance to contract and transportation details. • PK (RSPO MB): Certified PK delivered to SDO Carey Island KCP under RSPO Mass Balance (MB) certification. All deliveries comply with standard requirements, ensuring proper tracking and traceability.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			
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		Selaba POM has engaged both existing and new outsourced transporters for CPO and Technical Grade Oil (TGO), ensuring compliance with RSPO Supply Chain requirements. Existing Transporter: • Mxxxxxx Bxxxxxxx Sdn Bhd ○ Agreement signed on 23/02/2024, extended until 31/12/2024. ○ RSPO Supply Chain requirements were communicated, with training conducted on 12/08/2024. ○ Clause 5(d) of the agreement permits certification bodies (CBs) to audit operations and access relevant records. ○ Contractors were briefed on RSPO outsourcing requirements on 30/10/2024. New Ad-hoc Transporters: 1. Sxx Hxxx Sxxx Txxxxxxx Sdn Bhd ○ Agreement signed on 23/07/2024, valid until 23/10/2024. ○ RSPO Supply Chain requirements were communicated, and training was conducted on 12/08/2024. 2. Mx Rxxx Exxxxxxxx ○ Agreement signed on 23/02/2024, valid until 31/10/2024. ○ RSPO requirements were communicated, with training held on 12/08/2024. An addendum contract signed on 01/08/2024 ensures all transporters comply with RSPO audits and data access requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact people for transporters were made available and up to date in the stakeholder list on 19/08/2024.	☒ 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.		Selaba POM did not inform the CB the names and contact details of new contractor used for the physical handling of RSPO certified oil palm products. It was observed that there are two new ad hoc transporters for CPO and Technical Grade Oil (TGO):	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity

			1) Sxx Hxxx Sxxx Txxxxxxx Sdn. Bhd. (agreement sign on 23/07/2024, and valid until 23/10/2024), last used on date 28/09/2024. 2) Mx Rxxx Exxxxxxxx (agreement sign on 23/02/2024, and valid until 31/10/2024) last used on date 04/10/2024. The CU already communicated with regards to new ad hoc contractor to GSD on 02/09/2024. However, the CU did not inform the CB in advance of the names and contact details of these contractors prior to the conduct of this audit. ***As a result, Major NCR RAR 01 2024 was raised.***	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (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		i. Records Accuracy and Accessibility • Verified that records related to CPO and PK deliveries, weighbridge tickets, production data, internal audits, and management reviews were accurate, complete, up-to-date, and accessible in compliance with the RSPO Supply Chain Certification Standard requirements. ii. Retention of Records • Confirmed that all relevant records have been maintained for more than three years as per the *Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia* (Document ID: SDP/GSD/202401/SCCS, approved and effective January 2024). • Clause 5.4 (Control of Documents & Records) specifically outlines the requirements for record retention and accessibility. iii. Supply Chain Model • Not applicable, as the CU operates under the Mass Balance (MB) supply chain model. iv. RSPO Certified Product Balance and Real-Time Records • Verified that all receipts of RSPO-certified FFB and deliveries of RSPO-certified CPO and PK were recorded on a real-time basis. • From December 2022 to November 2023, Selaba POM delivered: ○ 330.61 MT of PK MB to Sime Nuri	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr><td></td><td>and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.
b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.
c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)</td><td></td><td>○ 680.82 MT of PK MB to SDO Carey Island KCP
• Records of volume purchased (input) and claimed (output) over a 12-month period were accurately maintained and updated in the RSPO Records for Oil Mill.</td><td></td></tr>
<tr><td>3.8.13</td><td>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.</td><td rowspan="2"></td><td rowspan="2">Selaba POM process all certified and non-certified crop. The processing output will be based on the actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). Samples OER & KER as per below:
<table><tr><th>Items/ Month</th><th>OER (%)</th><th>KER (%)</th></tr><tr><td>Average 2023</td><td>19.36</td><td>4.76</td></tr><tr><td>Oct 2024</td><td>19.05</td><td>4.22</td></tr><tr><td>Sept 2024</td><td>18.88</td><td>4.55</td></tr><tr><td>Aug 2024</td><td>19.43</td><td>5.03</td></tr></table>
OER & KER has been updated by daily basis and monthly summary has been used as guidance.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>3.8.14</td><td>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity</td></tr>
</table>

				☐ 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.		Not applicable since this mill is MB Mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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		Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. The registration of transaction being carried out by Sime Darby oils- Gxxxx Txxxxx (GT) Team. Mill received copy of transaction input from the system on monthly basis based on contract summary (buyer weight being put in).	☒ 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. SPOM 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
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (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.		SD Guthrie Berhad upholds its commitment to human rights through the Human Rights Charter Revised 2024 (HRC 2024), which applies to all workers, employees, contractors, and local communities. The Charter outlines key commitments, including respect for labor and children's rights, engagement with local communities, and the protection of human rights defenders and whistleblowers, ensuring confidentiality for all involved. To reinforce awareness, Selaba POM and Cluny Estate conducted multiple briefings for their workforce and stakeholders throughout 2024. These sessions engaged employees, contractors, suppliers, and community representatives, adopting understanding and adherence to human rights principles in company operations.	☒ 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.		There is no evidence that SOU 5A Selaba instigates any violence or uses any form of harassment within the certification unit. This was confirmed from interviews conducted with its employees from all levels (staff, workers, security personnel).	☒ 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.		SOU 5A Selaba has a structured system for handling disputes and grievances, guided by the "Tatacara Perundingan Dalam Menangani Rungutan Dan Aduan" and "Procedures for Handling Social Issues" since 2008. Both Selaba POM and Cluny Estate maintain Internal and External Complaint Books to address employee concerns, ensuring timely resolutions. No external complaints were recorded against the company unit. SD Guthrie Berhad is committed to protecting Human Rights Defenders (HRDs) under its Policy on the Protection of HRDs (updated 2024). The policy ensures HRDs and whistleblowers are safeguarded from threats, retaliation, and violence. Confidentiality is upheld through multiple reporting avenues, including a Whistleblowing Unit and dedicated helplines. To enhance accessibility, the company launched the Suara Kami Helpline in 2020, an independent grievance platform available in multiple languages via toll-free calls, SMS, and social media. Workers' feedback during interviews confirmed their satisfaction with the system's efficiency in resolving complaints. Regular briefings were conducted throughout 2024 to ensure all employees are aware	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			of these mechanisms.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		SD Guthrie Berhad ensures that all workers, including illiterate individuals, understand the grievance procedures through verbal explanations, practical demonstrations, and pictorial briefings in languages they comprehend. This inclusive approach guarantees accessibility for all affected parties. During interviews at Selaba POM and Cluny Estate, workers expressed satisfaction with the grievance resolution process, highlighting its fast and effective outcomes. This reflects the company's commitment to transparency and fair treatment in addressing concerns.	☒ 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.		SD Guthrie Berhad has revised its Grievance Response Standard Operating Procedure was established and updated on 07/05/2024, to enhance the efficiency of grievance handling. The procedure sets clear response timelines: within two weeks for direct feedback and within one week after investigation completion for cases requiring further review. The grievance process covers intake, logging, assignment, and resolution of complaints received through both formal and informal channels, including whistleblowing, the worker's helpline, and the Suara Kami helpline. Serious cases involving fraud, policy breaches, or misconduct may involve independent legal or technical advisors. Additionally, informal grievances reported through HR, Careline, or Gender Representatives are logged into the Suara Kami webform for proper documentation and tracking. As of the last reporting period, no grievances were reported in SOU 5A.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		SD Guthrie Berhad has revised its Grievance Response Standard Operating Procedure was established and updated on 07/05/2024, to ensure a structured and fair resolution process. The procedure outlines a negotiation process involving estate management, disputed parties, zone heads, third parties, and stakeholders. If negotiations fail, legal proceedings may follow, and complainants have the right to seek support, observers, or third-party mediation. During interviews, external stakeholders and sampled workers confirmed they had been briefed on the company's grievance mechanism, reinforcing transparency and accessibility in handling complaints.	☒ 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 communities are demonstrated.		SOU 5A Selaba contributes to community development by providing employment opportunities to local communities, including over 30 workers from nearby areas at Selaba POM and 63 local and Orang Asli employees at Cluny Estate, while also supporting CSR initiatives such as flood relief aid to Kg Orang Asli Kxxxx Bxx in August 2024.	☒ Conform ☐ Major Nonconformity ☐ 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		Evidence of legal ownership of the land including history of land tenure was verified during this audit. The land was previously owned by Golden Hope and after merged with Sime Darby, the Land Title was transferred under the name of Sime Darby Plantation Berhad. Each estate had legal use of the land through	☒ Conform ☐ Major Nonconformity

	Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		an Ownership signed by the Director of Lands and Surveys of Perak following the payment of premium and land fee.	☐ 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 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.		As verified in 4.4.1, SOU 5A Selaba has legitimately owned the land since 1985, with no related land issues, and consultations with local village leaders and Orang Asli representatives confirmed evidence of the agreement-making process, though communication with Tok Batin from Kx. Sx. Bxx was unsuccessful due to remote area limitations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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).		SOU 5A Selaba has legitimately owned the land since 1985, with all related documentation verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by consulted village leaders and Orang Asli representatives, though communication with Tok Batin from Kg. Sx. Bxx was unsuccessful due to remote area limitations.	☒ 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..		There are no land disputes or customary rights claims at SOU 5A Selaba, as confirmed through consultations with village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, with evidence of an agreement-making process verified.	☒ 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 institutions or representatives of their own choosing, including by legal counsel if they so choose.		SOU 5A Selaba has no land disputes or customary rights claims, as confirmed by village leaders and Orang Asli representatives, with evidence of an agreement-making process, though communication with some Tok Batin was limited due to remote area constraints.	☒ Conform ☐ 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.		SOU 5A Selaba has no land disputes or customary rights claims, as confirmed through interviews with village leaders and Orang Asli representatives, with evidence of an agreement-making process, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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		The Social Impact Assessment (SIA) Report and land title confirm that no new plantings were established on local people's land, and SOU 5A Selaba legitimately owns the land with no disputes, as verified through consultations with village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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.		SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, confirming evidence of an agreement-making process.	☒ 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		SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, confirming evidence of an agreement-making process.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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 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.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, confirming evidence of an agreement-making process.	☒ 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.		SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, confirming evidence of an agreement-making process.	☒ 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..		SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, confirming evidence of an agreement-making process.	☒ 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.		SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at SD Guthrie Berhad HQ and the estate, and no land issues reported by village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, confirming evidence of an agreement-making process.	☒ 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.		No new land was acquired in areas inhabited by communities in voluntary isolation, as confirmed through interviews with village leaders and Orang Asli representatives, with evidence of an agreement-making process, though communication with some Tok Batin was limited due to remote area constraints.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The procedure for identifying legal, customary, or user rights and the compensation process is outlined in the Procedure for Land Acquisition and New Planting Activities for Oil Palm 2024 with the Land Management Department at SD Guthrie Berhad Head Office overseeing fair compensation calculations and negotiations involving estate management, the Land Office, NGOs, and affected parties.	☒ 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 Procedures for Handling Boundaries Disputes establish a fair and gender-equal compensation process, but no related issues were identified, as confirmed through consultations with village leaders and Orang Asli representatives, though communication with some Tok Batin was limited due to remote area constraints, with evidence of an agreement-making process at SOU 5A Selaba.	☒ 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.		SOU 5A Selaba has no scheme smallholdings, with Fresh Fruit Bunches (FFB) supplied from RSPO-certified SD Guthrie Berhad estates, uncertified growers, and independent collection centers, while Outsider Crop Suppliers (OCP), including smallholders, have the option to supply FFB to other mills.	☒ 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.		The audit confirmed no issues related to process, negotiated agreements, compensation, or payments, with consultations verifying no land disputes at SOU 5A Selaba, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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.		The procedure for identifying legal, customary, or user rights and the compensation process is outlined in the Procedure for Land Acquisition and New Planting Activities for Oil Palm 2024 managed by the Land Management Department at SD Guthrie Berhad HQ, involving estate management, the Land Office, NGOs, and affected parties in negotiations. Stakeholders were briefed during meetings at Selaba POM on 20/11/2023 and Cluny Estate on 31/07/2023. Consultations with village leaders and Orang Asli representatives confirmed their awareness of the procedure, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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.		The audit verified that SD Guthrie Berhad SOU 5A Selaba legitimately owns the land, with all acquisition documents kept at HQ and the estate, and no land or compensation issues reported by villagers, the local community, or neighboring estates. Consultations with village leaders and Orang Asli representatives confirmed no land disputes, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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.		The audit confirmed that SD Guthrie Berhad SOU 5A Selaba legitimately owns the land, with all acquisition documents verified at HQ and the estate, and no land or compensation issues reported by villagers, the local community, or neighboring estates. Consultations with relevant stakeholders, including village leaders and Orang Asli representatives, found no evidence of land disputes, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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.		The audit verified that SD Guthrie Berhad SOU 5A Selaba legitimately owns the land, with all acquisition documents confirmed at HQ and the estate, and no land or compensation issues reported by villagers, the local community, or neighboring estates. Consultations with relevant stakeholders, including village leaders and Orang Asli representatives, found no evidence of land disputes, though communication with some Tok Batin was limited due to remote area constraints.	☒ 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.		The audit confirmed that no land conflict exists within the unit of certification, as verified through interviews with relevant stakeholders, including village leaders and the Tok Batin of Orang Asli Kx. Rxxxx. While some Tok Batin were unreachable due to communication constraints, no evidence of land disputes was found at SOU 5A Selaba.	☒ 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		The audit found no evidence of land acquisition through dispossession or forced abandonment of customary and user rights before current operations, with stakeholder interviews confirming no land disputes at SOU 5A Selaba, though some Tok Batin were unreachable due to communication constraints.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	4.4.4).			☐ 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 were no conflicts or disputes over the land at SOU 5A Selaba, as confirmed through stakeholder interviews, though some Tok Batin were unreachable due to communication constraints.	☒ 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.		Selaba POM has displayed the current prices paid for FFB at the mill's weighbridge counter. Growers and collection center agrees with price because the price is followed by the guidelines by MPOB. The Guideline for Price is printed from MPOB web site. The FFB prices (OER) were displayed at the weighbridge were as follows: September 2024: RM 42.89 (1% OER) October 2024: RM 46.63 (1% OER)	☒ 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.		SOU 5A Selaba regularly briefs growers and collection centers on FFB pricing, grading, and payment calculations based on MPOB rates, with sessions conducted at SD Guthrie Berhad Headquarters and attended by key stakeholders, ensuring transparency in pricing and payment processes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		Selaba POM adopts MPOB pricing for FFB, ensuring transparency, and collection centers supplying to the mill find the pricing fair compared to other mills.	☒ 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.		Selaba POM does not impose bound contracts on FFB suppliers, allowing them to choose their preferred mills, while payment rates, crop quality, and payment terms are agreed upon transparently, following the MPOB Pricing Mechanism, with all parties understanding and participating in the decision-making process.	☒ 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.		Interviews with various stakeholders confirmed their understanding of contracts with Selaba POM, which outline payment terms, obligations, and contract duration transparently, with no bound contracts for outsider FFB suppliers. Payments, aligned with MPOB Guidelines, are made in three stages, and agreements are negotiated fairly before signing, ensuring clarity and fairness.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		Interviews confirmed that stakeholders understand their agreements with Selaba POM, with outsider FFB suppliers operating under payment terms rather than formal contracts, and payments made within 7-10 days of invoice submission with detailed receipts provided.	☒ 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).		SOU 5A Selaba complies with Section 14(6) of the Weights and Measures Act 1972, with weighing equipment calibrated annually, including Selaba POM's weighbridge (valid until 11/12/24) and Cluny Estate's weighbridge (valid until 7/3/25), verified by De Metrology Sdn. Bhd.	☒ 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		SD Guthrie Berhad SOU 5A Selaba supports independent smallholders in certification by facilitating agreements on ICS management, certificate ownership, and certified material sales, promoting RSPO certification through stakeholder meetings and training, though some smallholders decline participation due to financial constraints.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.			☐ 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.		SOU 5A Selaba has established procedures for handling land disputes, social issues, and grievances, including a Whistleblowing Policy ensuring anonymity. Verified through interviews, independent growers and collection centers have no grievances and are aware of these procedures, having been briefed during the stakeholder meeting on 16/10/2024.	☒ 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 Berhad SOU 5A Selaba supports independent smallholders, including women and other partners, in certification by facilitating agreements on ICS management, certificate ownership, and certified material sales, promoting RSPO certification through stakeholder meetings and training, though financial constraints remain a barrier to smallholder participation.	☒ 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 Berhad SOU 5A Selaba supports independent smallholders, including women and other partners, through a smallholder support program aimed at improving livelihoods, productivity, and RSPO certification readiness. Stakeholder meetings at Selaba POM (16/10/2024) and Cluny Estate (5/9/2024) covered key topics such as forced labor, OER pricing, chemical handling, replanting, and environmental safety. Despite ongoing training and awareness efforts, including engagements with SOLIDARIDAD, financial constraints remain a barrier to smallholder participation in RSPO certification.	☒ 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..		SD Guthrie Berhad SOU 5A Selaba supports independent smallholders in certification by facilitating agreements on ICS management, certificate ownership, and certified material sales, while also promoting FFB production legality. Stakeholder meetings at Selaba POM (16/10/2024) and Cluny Estate (05/09/2024), assessed smallholder support needs, but financial constraints remain a barrier to RSPO certification participation.	☒ 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.		SOU 5A Selaba has no scheme smallholders, relying on independent growers and collection centers for FFB supply. Training on MSPO and RSPO awareness was conducted with SOLIDARIDAD, including sessions at Selaba POM (24-25/11/2022) and continued on 29/02/2024. At Cluny Estate, RSPO certification and good agricultural practices were promoted to smallholders from Orang Asli Kg. Kxxxx Bxx (05/09/2024). Despite encouragement and support, financial constraints remain a barrier to smallholder participation in RSPO certification.	☒ 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.		SD Guthrie Berhad SOU 5A Selaba conducts annual monitoring and reviews of smallholder support programs, engaging interested smallholders through stakeholder meetings at Selaba POM (16/10/2024) and Cluny Estate (05/09/2024) to enhance livelihoods, productivity, and RSPO certification readiness.	☒ 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.		Human Right Charter 2024, which promotes diversity, inclusion, and equal opportunities while prohibiting discrimination. The policy ensures career advancement opportunities, particularly for women, and respects reproductive and maternal rights. It is communicated to workers through morning muster briefings. Interviews with a diverse group of workers at Selaba CU confirmed there is no discrimination, and all employees receive equal opportunities and benefits regardless of gender or nationality.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		A review of employment contracts, offer letters, pay slips, worker housing allocations, and audit interviews found no evidence of discrimination against local or foreign workers, women, or local communities. Interviews with a diverse sample of workers and local communities confirmed this, with no indication that migrant workers had paid recruitment fees. Sampled pay slips showed that all workers receive the same daily rate of RM57.69 for equivalent work, regardless of gender, age, or nationality, in compliance with Indicator 6.2.1.	☒ 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		SD Guthrie Berhad has established clear career progression and recruitment procedures for both local and foreign workers, ensuring promotions are based on performance, suitability, and leadership, with medical fitness as a non-discriminatory selection criterion, as evidenced by recent worker promotions in July 2024.	☒ 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		Interviews with female workers and the estate medical assistant confirmed that pregnancy tests are not used as a discriminatory measure, and in line with health and safety procedures, pregnant workers in roles involving chemical exposure are immediately reassigned to ensure their well-being, reflecting the company's commitment to non-discrimination and a safe work environment.	☒ 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.		In January 2024, the company introduced Gender Committee Guidelines to replace the previous TOR, clarifying roles, governance, and programs, with quarterly meetings held at each operating unit to address women's welfare, workplace safety, and gender-related concerns, while no cases of sexual harassment or violence were reported, as confirmed by committee Chairpersons.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		The company's equal opportunities policy, outlined in the Human Right Charter 2024, ensures fair treatment in recruitment, progression, and working conditions regardless of personal attributes, with the policy displayed in Bahasa Malaysia and English; interviews with local and foreign workers confirmed equal pay for the same work, with wages aligned to the Minimum Wages Order 2022.	☒ 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.		For the Selaba CU documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management during induction. Samples of pay slips (July 2024, August 2024, September 2024, October 2024) were sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022 and Employment Act 1955. SAP System, which are of paramount importance as a tool for extracting reconciliation for labour positions, payslips, check roll data, employee profile and also account reconciliation for month end closing every month. Among the sampled workers from various job scopes, contract agreements and documentation related to pay and working conditions were reviewed and verified. Selaba POM: 1) Employee id: 23124 (Male-Malaysian) 2) Employee id: 23132 (Female-Malaysian) 3) Employee id: 23134 (Male-Malaysian) 4) Employee id: 23147 (Male-Malaysian) 5) Employee id: 23148 (Male-Malaysian) 6) Employee id: 23155 (Male-Malaysian) 7) Employee id: 23173 (Male-Malaysian) 8) Employee id: 72075 (Male-Malaysian) 9) Employee id: 72076 (Male-Malaysian) 10) Employee id: 110406 (Male-Indonesian) 11) Employee id: 122607 (Male-Indonesian) 12) Employee id: 153746 (Male-Malaysian) 13) Employee id: 157608 (Male-Malaysian) 14) Employee id: 170883 (Male-Malaysian)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			15) Employee id: 168718 (Female-Malaysian) Cluny Estate: <u>Harvesters</u> 1) Employee id: 117289 (Male-Bangladeshi) 2) Employee id: 156085 (Male-Indian) 3) Employee id: 155743 (Male-Indian) 4) Employee id: 155744 (Male-Indian) 5) Employee id: 134529 (Male-Indian) 6) Employee id: 139905 (Male-Indonesian) 7) Employee id: 148234 (Male-Indonesian) 8) Employee id: 174940 (Male-Indonesian) 9) Employee id: 139905 (Male-Indonesian) 10) Employee id: 176294 (Male-Indonesian) 11) Employee id: 135356 (Male-Indonesian) 12) Employee id: 184850 (Male-Indonesian) 13) Employee id: 184856 (Male-Indonesian) 14) Employee id: 179554 (Male-Indonesian) 15) Employee id: 179552 (Male-Indonesian) 16) Employee id: 184855 (Male-Indonesian) 17) Employee id: 55997 (Male-Malaysian) 18) Employee id: 24554 (Male-Malaysian) 19) Employee id: 118766 (Male-Nepalese) 20) Employee id: 108787 (Male-Nepalese) <u>General workers i.e. sprayers, manurers, selective weeders</u> 1) Employee id: 118253 (Male-Bangladeshi) 2) Employee id: 155741 (Male-Indian) 3) Employee id: 130981 (Male-Nepalese) 4) Employee id: 24607 (Female-Malaysian) 5) Employee id: 88341 (Female-Malaysian) 6) Employee id: 24587 (Female-Malaysian) 7) Employee id: 93675 (Male-Malaysian) 8) Employee id: 170318 (Male-Malaysian) 9) Employee id: 88338 (Male-Malaysian) 10) Employee id: 161335 (Male-Malaysian)	

			Verification by CB on Compliance Follow-Up An Inter-Office Mail (IOM) from the CEO of Upstream Malaysia, jointly with the Head of HR Operations Malaysia, dated 16 June 2022, addressed the implementation of an Interim Incentive Scheme or Harvesting Incentive Scheme (HIS). Objective of the HIS: The primary objective of this scheme is to secure management approval for an interim incentive mechanism to mitigate the financial impact of the new minimum wage increase to RM1,500.00, while maintaining salary competitiveness for cutters and harvesting teams. Criteria for Incentives The incentive amounts and conditions are as follows: • Cutter: RM400 ✓ Must meet average minimum productivity targets. ✓ No payout if unripe fruit collection exceeds 2.0%. • Frond Stacker and Loose Fruits Picker: RM300 ✓ Frond Stackers: At least 50% compliance with vertical frond stacking along stacking rows/between palms and terrace lips. Non-compliance results in no payout. ✓ Loose Fruits Pickers: Collect at least six loose fruits per palm. Non-compliance results in no payout. A harvesting interval exceeding 15 days will result in automatic full payout. All eligible workers must also: • Maintain 90% attendance based on offered working days. • Complete all daily allocated tasks for the month. The Harvesting Incentive Scheme (HIS) was included in the June 2022 social assessment action plan to ensure equitable access for all harvesters. Training sessions were conducted to familiarize harvesters, mandore and harvesting staff in Cluny	

			Estate with the scheme criteria on 17 June 2022, 12 September 2023, and 16 October 2024. A sample of 20 payslips for harvesters from July 2024 to October 2024 was reviewed and verified to confirm that workers received their HIS payments. During interviews with 20 harvesters including cutters, loose fruit pickers, and frond stackers, all participants demonstrated an understanding of the scheme's criteria and reported no challenges in meeting the qualifications for the incentives. They further indicated that achieving the required criteria is feasible with consistent effort. The auditor verified with MAPA and NUPW regarding the status of the Collective Agreement (CA). The ongoing dispute has been referred to the Industrial Court for adjudication. The CA under consideration seeks to replace the expired MAPA/NUPW Agreement on the Wages of Harvesters, Harvesting Kanganies, Loaders, and Other Loaders on Oil Palm Estates 2019, which ended on 31 December 2021. The court hearings have been scheduled for 11 and 12 November 2024.	
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		Employment contracts provided to all workers outline payment details and conditions in compliance with national labor laws and agreements, with payroll documents accurately reflecting wages, overtime, and deductions; verification of sampled pay slips confirmed compliance with legal requirements, and no evidence of family members performing work was found.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions,		Selaba CU complies with legal requirements and the MAPA/NUPW Collective Agreements on wages, benefits, and	☒ Conform

	overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		working conditions, with working hours set at 45 hours per week, overtime mutually agreed upon, and legal permits for overtime and salary deductions in place; medical leave and 98 days of paid maternity leave are provided, with no evidence of wrongful termination observed.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Selaba CU ensures compliance with the Workers Housing Management Procedure by providing adequate housing, sanitation, water supply, medical care, education access, and welfare amenities. Housing inspections occur weekly, with quarterly follow-ups by the Estate Welfare Committee. Workers receive a starter kit with basic necessities, and free housing repairs are provided. Water and electricity are supplied at no cost, with treated water quality tested biannually. The OPP Tracking System effectively manages housing-related complaints, with recent issues at Selaba POM and Cluny Estate promptly addressed. Workers confirmed that reported defects were resolved efficiently.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All workers receive 10kg of rice every two months as part of the company's policy. Interviews with workers confirmed that they have easy access to adequate, sufficient, and affordable food through the estate's sundry shop.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas		The CU ensures a decent living wage for both local and foreign workers based on a prevailing wage assessment methodology. This assessment considers various factors, including wages, paid leave, mandatory medical and retirement benefits, service	☒ Conform ☐ Major Nonconformity

	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		bonuses, meal provisions, housing, healthcare, sports and recreation, education, crèche facilities, and overall worker welfare. In the absence of an official Decent Living Wage (DLW) benchmark, SOU 5A Selaba management conducted a Prevailing Wage Assessment for check-roll workers for the period of October 2024. The assessment covered a total workforce headcount of 222, comprising 170 workers—97 local and 73 foreign.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment were available for all permanent workers, as verified through sampled documents under Indicator 6.2.1. No casual, temporary, or day laborers were employed within any operating units of Selaba CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		SDP's Human Rights Charter 2024 (Paragraph 3.2.4) upholds freedom of association, allowing workers to join and bargain collectively through unions like NUPW/MAPA, with the policy communicated in morning briefings, and no evidence of restriction found during worker interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	implemented			☐ 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 of Plantation Workers (NUPW) represents workers at Selaba CU, with membership open to all workers and representatives elected by NUPW/MAPA, while the company facilitates social dialogue through monthly meetings to address worker concerns, with feedback tracked via the Social Dialogue Online Tracker (SDTS) for resolution.	☒ 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		Interviews with NUPW and Social Dialogue representatives confirmed that they were independently elected by workers through a fair election process without management interference.	☒ 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 Human Right Charter 2024, outlines commitments to equal opportunities, freedom of association, fair working conditions, safety and health, community and indigenous rights, protection of vulnerable groups, and child rights, with verification confirming no child labor in operations and relevant clauses enforced for contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
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		Employment records, including the Employee Master Lists and SAP database verification, confirm that all workers in Selaba CU meet the minimum age requirement of 18 years and above.	☒ 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.		Document reviews, interviews, and field observations confirmed no evidence of individuals under 18 employed at the estates or POM, with verification through employee master lists, worker interviews, and site inspections.	☒ 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 management communicated the Human Rights Charter to stakeholders during consultations, emphasizing the risks of child labor.	☒ 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		The company's Human Rights Charter establishes zero tolerance for sexual harassment and violence, with the policy communicated to workers through briefings and Gender Committee meetings, ensuring awareness and understanding among employees, as confirmed by interviews with female workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The company's Human Rights Charter upholds reproductive rights, ensuring employees can make family planning decisions free from discrimination, coercion, or violence, with the policy communicated through briefings and meetings; interviews with female workers confirmed its implementation, including 96 days of paid maternity leave and light duties for pregnant workers.	☒ 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		On-site interviews confirmed that Selaba CU management conducted assessments in consultation with new mothers, with Cluny Estate identifying the need for a 30-minute breastfeeding break during its February 2024 assessment.	☒ 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.		The company established the Suara Kami Helpline as an independent grievance channel with multi-language support, ensuring confidentiality, with procedures communicated through briefings; worker interviews confirmed awareness, and no cases of sexual harassment or violence were reported, reflecting a safe and supportive workplace.	☒ 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		Interviews with foreign workers confirmed positive employment conditions, including secure passport handling, fair contracts with no substitution, company-covered recruitment costs, voluntary and fairly paid overtime, freedom of movement, and ethical employment termination practices with no debt bondage or wage withholding.	☒ 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		The Human Rights Charter, accessible at https://www.sdguthrie.com/, commits to equal opportunity, freedom of association, fair working conditions, safety, and eradicating exploitation, with foreign workers receiving induction training, decent living conditions, and equal treatment without discrimination or contract substitution, as confirmed through worker interviews.	☒ 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 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		Estate and Mill Managers were appointed as OSH Committee Chairpersons, with designated OSH coordinators overseeing safety implementation, and quarterly OSH Committee meetings addressing key topics such as workplace inspections, PPE enforcement, accident reports, and training, with records well maintained.	☒ Conform ☐ 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.		Selaba CU has established comprehensive Emergency Response Plans (ERP) and procedures for various emergencies, with SOPs posted on notice boards and communicated to employees, who confirmed awareness through interviews; first aid training, well-equipped first aid kits, and emergency contact details are maintained, while accident records and response plans are systematically reviewed using LTA metrics in quarterly OSH meetings.	☒ 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 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		Selaba CU ensures that all employees receive continuous training in safe working practices and are provided with appropriate PPE based on HIRARC and SWP recommendations, with management covering all costs. Field inspections at mills and estates confirmed proper PPE use, good understanding of safety protocols, and availability of sanitation facilities for pesticide applicators. Additionally, workshops maintain proper machine guarding, and safety measures such as flashback arrestors for oxygen and acetylene cylinders are in place.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	clothing.			
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		Selaba CU ensures that all employees, both local and foreign, are covered under the Employees' Social Security Act 1969 (Act 4) for medical care and accident insurance. Verification of SOCSO contributions confirmed compliance, with sighted payment records for October 2024: • Selaba POM: Employer Code D4400000432X, 98 employees, total payment RM5,603.00 • Clunny Estate: Employer Code D4300000620Z, 125 employees, total payment RM6,639.00 These contributions demonstrate the company's commitment to employee welfare and workplace safety.	☒ 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		The CU follows the SOP for incident, accident, and non-conformance management, recording occupational injuries using Lost Time Accident (LTA) metrics via the Rapid 4 System, maintaining and updating LTA summaries monthly, and ensuring timely submission of JKKP 8 forms to DOSH for 2023, with Selaba POM submitting on 22/01/2024 and Clunny Estate on 26/01/2024, while accident statistics are reviewed periodically, and corrective actions are implemented accordingly.	☒ 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.		Cluny Estate implements an Integrated Pest Management (IPM) approach, using insecticides only when thresholds are exceeded per the Agricultural Reference Manual (ARM) and prohibiting prophylactic pesticide use, while promoting barn owls (122 boxes with 78% occupancy), cultivating beneficial plants to attract natural predators, applying EFB in controlled layers to prevent Rhinoceros Beetle breeding, and conducting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			targeted cypermethrin spraying in replanting areas as per SOP, with the first round of rat baiting completed in June–July 2024.	☐ Not Applicable (justification required)
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.		The estate utilizes species listed in the Global Invasive Species Database and CABI.org as part of its Integrated Pest Management (IPM) plan, including the introduced barn owl (*Tyto alba*) for rat control, which is not harmful to local species and is widely accepted in Malaysia for pest management in plantations and urban areas.	☒ 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]		Selaba SOU adheres to the SD Guthrie Berhad no open burning policy, in line with the Responsible Agriculture Charter 2023, ensuring zero fire use for land preparation and pest control, with the 2024 replanting program following a felled, shredded, windrowed, and natural decomposition approach, and no serious pest outbreaks reported.	☒ 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 target pest, weed or disease are prioritised.		Cluny Estate follows the Agricultural Reference Manual (ARM) Sections 15 and 16, SSOP, and Pictorial Safety Standard Book (PSS) for agrochemical use, ensuring written justifications, a chemical register for targeted pest, weed, and disease control, and strict adherence to SOPs, including PPE usage during handling.	☒ Conform ☐ Major Nonconformity ☐ 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.		Cluny Estate maintains detailed records of pesticide use, including active ingredients, LD50 values, application areas, total quantity, application frequency, and active ingredients per hectare, with all usage justified and documented in bin cards, program sheets, chemical registers, field-cost books, and progress reports 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.		Cluny Estate is committed to minimizing agrochemical use through Integrated Pest Management (IPM), avoiding blanket spraying, maintaining soft grasses, and applying insecticides only when threshold levels are exceeded per the Agricultural Reference Manual (ARM); IPM measures include 122 barn owl boxes (78% occupancy), beneficial plant nurseries to attract natural predators, controlled EFB application to prevent Rhinoceros Beetle breeding, and targeted cypermethrin spraying in immature areas as per SOP.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 any prophylactic use of pesticides in mature oil palm areas.	☒ 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		Cluny Estate strictly complies with the Pesticides Act 1974 and USECHH Regulations 2000, using only registered pesticides, primarily Class III and IV, with no evidence of WHO Class 1A/1B, Stockholm or Rotterdam Convention-listed chemicals, or paraquat, which is banned in all SD Guthrie Berhad estates, while maintaining an updated chemical register (last updated 2/9/24) and ensuring proper training and legal compliance for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	when authorised by government authorities for pest outbreaks. The due diligence refers to: 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.		all handlers.	☐ Not Applicable (justification required)
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.		Cluny Estate ensures pesticides are handled and applied by trained personnel in compliance with the SDS, Occupational Safety and Health Act 1994, and Pesticides Act 1974, maintaining records of purchase, storage, and use, securing chemical stores with exhaust fans and restricted access, segregating chemicals properly, and following strict disposal procedures for empty containers, while conducting regular training sessions on chemical handling, PPE, and health awareness, with PPE issuance and compliance verified during audits.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		All estate chemical stores comply with the Occupational Safety and Health Act 1994 and Pesticides Act 1974, maintaining records of purchase, storage, and use, with secured access limited to authorized personnel, proper chemical segregation, availability of MSDS/CSDS, and adherence to safe disposal procedures, including triple rinsing, hole punching, and separate storage of empty pesticide containers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		Cluny Estate ensures the disposal of pesticide-related waste follows the Waste Management Procedures for Upstream Malaysia (SD/SDP/GSD/HSE/0522/01) Dated May 2022, with triple rinsing, piercing, and proper storage of empty pesticide containers, submission of 5th Schedule inventory reports to DOE monthly (latest on 26/11/2024), and disposal of scheduled wastes (SW409, SW410 on 08/11/2024; SW305 on 13/11/2024) through Pxxxxx Fxxxx (Ixxx) Sdn Bhd, while clinical waste (SW404) was disposed of on 06/03/2024 and 07/08/2024 via Exxxxxx Mxxxxxxx Sdn Bhd.	☒ 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.		Aerial spraying was not practiced by Cluny Estate. This was also confirmed by interviewed workers.	☒ 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.		All employees involved in chemical handling underwent medical surveillance at Klinik K.x. Txx, conducted by OHD Dr. Txx Kxx Sxxx (Reg. No: HQ/08/DOC/00/660) on 03-05/01/2024, with all 17 employees deemed fit to handle chemicals. Non-occupational health issues such as haematuria, hypertension, diabetes, and mild anemia were identified in some workers, with the Hospital Assistant providing regular monitoring and referrals to the VMO and Klinik Kesihatan as needed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.11	No work with pesticides is undertaken by		Cluny Estate follows a strict policy, as per the Memo dated 08/03/2023, prohibiting the assignment of pesticide work to	

(C)	persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		pregnant or breastfeeding women and individuals under 18, with confirmation from sprayers during the 2024B replant and the absence of underage or breastfeeding workers in chemical applications, as verified through interviews and the Master list of workers. Pregnancy status is regularly checked by the appointed Medical Assistant during monthly check-ups, and workers confirmed compliance with this regulation.	☒ 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 addresses environmental impacts through proper disposal and recycling methods, segregation of recyclable and non-recyclable waste, safe storage of hazardous materials, and regular monitoring, with no evidence of spills or open fires observed.	☒ 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 waste disposal at Selaba POM and Cluny Estate follows established procedures, including the proper disposal and recycling of hazardous and non-hazardous waste, timely reporting to the DOE, and regular waste collection with confirmation that domestic waste is managed according to local regulations, with all previous non-conformance reports satisfactorily closed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.3.3	The unit of certification does not use open fire for waste disposal.		The unit of certification does not use open fires for waste disposal, with domestic waste at the line site and office being collected by trash trucks from Majlis Perbandaran Teluk Intan Changkat Jong (POM) and Majlis Daerah Tapah (Cluny Estate) 2-3 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.		Selaba SOU maintains long-term soil fertility through annual fertilizer applications based on periodic foliar and soil analysis, biomass retention, and water management, following recommendations from SD Guthrie Research Sdn Bhd., with soil sampling conducted every five years, the latest on 24/02/2023 at Cluny Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		An agronomist visit on 7/3/24 by the Plant Nutrition & Protection Unit (PNP) monitored various factors, including rainfall distribution, yield impact, nutritional status, and manuring history, with foliar and soil sampling conducted to guide fertilizer recommendations for 2025, all based on assessments by SD Guthrie Research Sdn Bhd.	☒ 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		Cluny Estate implements a nutrient recycling strategy, including decomposing pruned fronds, grass cuttings, and EFB mulching, with priority given to young mature areas and replants, and a total of 44.00 mt of EFB applied in 2023 and 576.21 mt in 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	inorganic fertilisers.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Cluny Estate - Record fertilizer input was maintained accordingly.	☒ 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.		Maps identifying soil types, including marginal and fragile soils, are available for Cluny Estate, with the Soil Map verified by R&D - RSGA Precision Agriculture Unit, showing no marginal or fragile soils, and a detailed breakdown of soil series by percentage.	☒ 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.		Cluny Estate follows a management strategy for planting on slopes between 9 and 25 degrees to minimize erosion and soil degradation, guided by company policies and manuals, with practices including proper frond stacking, EFB application, terrace construction, road maintenance, cover crops like Mucuna bracteata, and maintenance of soft vegetation in interlines, ensuring no replanting on slopes greater than 25°.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		It was observed that there was no new planting of oil palm on steep terrain.	☒ 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.		Cluny Estate has a management strategy for palm oil cultivation that considers soil maps and surveys identifying marginal and fragile soils, with auditors confirming that no fragile or marginal soils were found on the estate.	☒ 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.		Auditors verified the Soil Map, prepared by R & D - RSGA Precision Agriculture Unit, dated 23/02/2015, confirming that there are no marginal or fragile soils on Cluny Estate.	☒ 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		Cluny Estate management uses soil surveys and topographic information, including the Soil Map (23/02/2015) and Slope Map (07/09/2018) prepared by R & D - RSGA Precision Agriculture Unit, to guide the planning of drainage, irrigation systems, roads, and other infrastructure.	☒ 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.		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ 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 (PLWG) audit guidance (see Procedural		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Note for 7.7.5 below).			
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).		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ 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.		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ 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 following the RSPO Drainability Assessment Procedure, or other RSPO		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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 PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option			☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ 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 associated audit guidance.		Auditors confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at Cluny Estate, and there are no peat soils on the estate, as verified by the soil maps and site observations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		Cluny Estate and POM have implemented water management plans to ensure efficient use of water resources, including measures for water shortage, pollution, and rainwater collection, with regular monitoring and recycling of wastewater, while pesticide and water quality analyses confirm compliance with environmental standards and no negative impacts on local communities or workers' access to clean water.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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).		Cluny Estate continues to protect watercourses by maintaining and restoring riparian buffer zones, following company policies to restrict agrochemical use and preserve these areas during replanting, ensuring water quality, biodiversity, and environmental sustainability, with practices aligned with RSPO standards and awareness raised through signboards and site inspections.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The POM effluent treatment complies with national regulations, with an effluent license for 2024/2025, an operational Effluent Treatment Plant (ETP) to treat POME, regular pond maintenance, and monthly discharge sampling, all parameters of which, including BOD, SS, O&G, AN, TN, and pH, are within regulatory limits and reported to the DOE quarterly.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required) • required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water is sourced from Sg. Bidor and an adjacent water catchment, with monthly water usage monitoring showing a slight inconsistency in the water-to-FFB ratio (1.60) from 2020 to 2024, attributed to mill cleaning processes.	☒ 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 at Selaba CU optimizes the use of renewable and non-renewable energy, with documented records on energy consumption, including fossil fuel efficiency improvements such as monitoring tractor operations, reducing electricity use, and switching to energy-saving bulbs. Monthly records for both renewable (palm fiber and PK shell) and non-renewable (diesel) energy consumption are maintained and monitored for future improvements in efficiency.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 was monitored through the Palm GHG calculator and publicly reported via RSPO System on 21/10/2024. The input data was verified, and the following were determined.	☒ 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 confirmed through checks on www.globalforestwatch.com, Google Maps, estate maps, and site visits that no new planting or development has occurred at the CU, making the RSPO GHG Assessment Procedure for New Development 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.		The mill has implemented a Pollution Prevention Plan to assess activities contributing to environmental impacts, including air emissions. Stack sampling is conducted annually as per DOE's Compliance Schedule, with monitoring systems in place for air pollution. Ambient air quality reports confirm compliance, with the boiler equipped with an Electrostatic Precipitator (ESP) system and smoke density monitoring. Quarterly stack sampling results for particulate matter are below the regulated limit. An action plan to address significant pollutants, including GHG emissions, scheduled waste, and effluent, is actively monitored. The mill has also submitted quarterly Online Environmental Reporting (OER) to the DOE, showing compliance with environmental parameters.	☒ 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.		The CU has fully adhered to the Zero Burning policy outlined in the Responsible Agriculture Charter (RAC) 2023 point 3.2.5. During the audit, there was no evidence of fire being used for land preparation in Cluny Estate for replanting in 2023 and 2024. The observed replanting practices involved felling, shredding, windrowing, and allowing the palms to decompose naturally, in line with the policy and sustainable land management practices.	☒ 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.		SD Plantation has established fire prevention and control measures at both group and estate levels, including a Zero Burning Policy, monitoring through the PLATINUM platform, and fire prevention teams with firefighting training and equipment.	☒ 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 SOU engaged with adjacent stakeholders on fire prevention and control measures during meetings at Selaba POM on 16/10/2024 and Cluny Estate on 05/09/2024.	☒ 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.		There was no new land clearing since Nov 2005 in Cluny Estate, thus this indicator was not applicable.	☒ 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 current HCV assessment of those		SOU 5A Selaba has reviewed their HCV with new assessment conducted in December 2015. The new HCV assessment titled 'HCV Re-Assessment for SOU 5 – Seri Intan / Selaba' which included both the planted area and relevant wider landscape-level considerations with villages and forest reserved. Based on the HCV assessment report, there is only HCV 4 declare in SOU 5A Selaba as below: Estate | HCV Area | Ha | Present HCV	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	plantations remains valid.		<table><tr><td rowspan="2">Cluny</td><td>River Reserve (P 89)</td><td>3.01</td><td>4</td></tr><tr><td>River Reserve (P 91)</td><td>3.48</td><td>4</td></tr></table> The total area of HCV area for SOU 5A Selaba is 6.49ha HCV area.	
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.			☒ 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 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		Not applicable, there is no High Forest Cover Landscapes (HFCLs) within HFCCs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		The progress of the "Action Plan Biodiversity" for SD Guthrie Plantations' Cluny Estate was reviewed, including updates to the HCV Plan on 22 August 2024, which involves activities such as signage planting, enrichment planting, training, and monitoring. Additionally, consultations with the Perak State Forestry and Wildlife Departments, along with nearby 'Orang Asli,' led to updates in the HCV Management Plan, including actions for raising awareness about HCV and RTE, preventing wildlife disturbance, and reporting wildlife sightings.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		HCV Re Assessment has been done on December 2015, but no rights of local communities have been identified in HCV areas. Thus, this indicator was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	involvement in the maintenance and management of these conservation areas.			
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 no RTE species were found in the CU, SOU Selaba continues to educate the workforce about RTE species in Malaysia, with a session held at Cluny on 21/8/24. SD Guthrie Berhad has also established disciplinary measures for staff or workers found capturing, harming, collecting, or killing RTE species, with immediate reports made to the Wildlife Department.	☒ 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.		The implementation of the "Action Plan Biodiversity" for Sime Plantations' Cluny Estate was reviewed, with ongoing monitoring of HCV4 conducted quarterly, with the latest on 29/10/24. No RTE species were found. The CU continues to raise awareness on biodiversity, post relevant information on the SD Guthrie website, and install signage at strategic locations, with monitoring outcomes informing next year's action plan.	☒ 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.		Not applicable since there is no new land clearing.	☒ 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				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
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				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions				
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Certification Systems Document				
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	28 November 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	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.
Nonconformity Statement: Selaba POM did not inform the CB the names and contact details of new contractor used for the physical handling of RSPO certified oil palm products.	
Evidence: It was observed that there are two new ad hoc transporters for CPO and Technical Grade Oil (TGO): 1) Sin Hock Soon Transporter Sdn. Bhd. (agreement sign on 23/07/2024, and valid until 23/10/2024), last used on date 28/09/2024. 2) MS Ramu Enterprise (agreement sign on 23/02/2024, and valid until 31/10/2024) last used on date 04/10/2024. The CU already communicated with regards to new ad hoc contractor to GSD on 02/09/2024. However, the CU did not inform the CB in advance of the names and contact details of these contractors prior to the conduct of this audit.	
Root Cause Analysis	An oversight from GSD team on the email request as it was sent to a shared email address account (scu.sdp@sdguthrie.com) and none of individual email from GSD team were copied. In addition to this, no follow up was done by Mill team since the request was sent (in Sep 2024).
Correction(s)	Immediately notify and communicated of newly assigned ad hoc transporters to the CB on 25th November 2024.
Corrective Action Implemented *(including any evidence submitted)*	1) Monitoring & follow up with request sent to HQ: In future, OU will follow up with SCU Team the status progress of their submission. 2) SCU will send email to remind all mills on the

	requirement to notify sustainability compliance on ad hoc transporter and the Team will monitor the email regularly. In addition, the email from Mills will also be directed to SCU personnel to prevent oversight incidences in future.
Date of Response	10 January 2025
Audit Team Conclusion *(including any evidence reviewed)*	The root cause analysis has been accepted. The auditor has reviewed the attached evidence, which includes: ▪ Email communication (dated 25/11/2024) between the Sustainability Compliance Unit (SCU) and the CB, detailing the names and contact information of new contractors engaged in the physical handling of RSPO-certified oil palm products. ▪ Email reminder (dated 08/01/2025) from SCU to all mills, reiterating the requirement to notify the SCU about ad hoc transporters. This measure aims to prevent oversight incidents in the future. Based on the evidence provided, the measures implemented have been deemed effective in addressing the findings.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	27 February 2025

Add tables as necessary

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

Indicator Number	
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
7.3.2	STK01/2023	Objective evidence: Field inspection at Field 2000c, Cluny Estate found that the domestic waste at the collection point was strewn around with rubbish instead of being dump into the allocated transit bin. Furthermore, the leachate from the rubbish was foul smelling.	1. Periodic briefing to be conducted to all workers on their responsibility to ensure proper waste disposal. 2. One assistant & medical assistant will be assigned to monitor waste collection before it reaches full capacity twice a week and the outcome of the findings will be discussed in the quarterly EWC meeting. 3. Inform Assistant Manager to notify Majlis Daerah Tanjung Malim for the collection of waste once it is ready for dispatch.	During this surveillance audit, was confirmed CU already take an action to manage the domestic waste collecting by using Majlis Daerah Tapah approval contractor and disposed to Majlis Daerah Tapah landfill area. waste collections were made 2-3 times per weeks. Sighted latest collected of domestic waste on date 25/11/2024. During site visit at housing complex areas was found that all the waste was managed accordingly.	**Closed**

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 *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	25-29/11/2024	Site interviewed	All workers including indigenous people workers have signed employment agreements with the estates/mill and understand their contents. The agreements were prepared in English and/or Bahasa Malaysia, as applicable. For workers who could not read, the contents were explained to them in a language they understood, typically by fellow countrymen who have worked in Malaysia longer. Workers are aware of their working hours (8 hours per day) and confirmed that they receive overtime payment for any work beyond 8 hours. There is no forced overtime. Since May 2022, they have been receiving salaries above RM1,500, which are paid before the 7th of every month. There have been no reported cases of workplace abuse or sexual harassment. Workers understand what constitutes sexual harassment. There is no discrimination between migrant and local workers, nor between male and female workers. Workers are provided with comfortable housing, including water and electricity subsidized by the government. They are	The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labor rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding social responsibility and ethical labor practices.

				also entitled to free medical facilities at the estate clinic. Before arriving in Malaysia, migrant workers were informed about the types of work available at Selaba CU (mill & estates). All migrant workers retain possession of their passports. Additionally, workers are provided with free shuttle services once a month to the nearest town. Multiple complaint channels are available, including Suara Kami (a platform by Nestlé), Impactt (Ulula), WMU Careline (regional), and Whistleblowing (HQ). Workers have the freedom to access medical facilities and leave the workplace during rest days or public holidays, in accordance with the Guideline on Medical Access Procedure and Guideline on Leaving the Workplace.	
2	NUPW representatives	25-29/11/2024	Site interviewed	They stated that they consistently provide good cooperation and actively participate in any meetings conducted by management to discuss worker-related issues. They were informed that the latest Collective Agreement (CA) under MAPA/NUPW is still pending, and any revisions to the latest rates will be based on the Minimum Wages Order 2022 (RM 1,500). The latest updates are still under court proceedings, and they will be kept informed periodically.	Management consistently provides full cooperation to the union and supports its activities without interference. Additionally, workers are given the freedom to join any associations of their choice
3	Foreign workers representative/social dialog representative	25-29/11/2024	Site interviewed	They did not pay any recruitment fees to secure employment with SD Guthrie Berhad (formerly known as Sime Darby Plantation Berhad). Before their arrival,	No issues on management and continuously communicate with foreign workers during social dialog session on fortnightly basis. Any

				they were briefed in their home country on the terms and conditions of employment as well as the working environment in the plantations. Their wages are paid in accordance with the Minimum Wage Order 2022 and the Collective Agreement. Some workers have been elected as representatives to the Employee Workers Committee (EWC) through voting among themselves, without management interference, to discuss matters such as wages and benefits. A biweekly engagement session, known as a social dialogue, serves as a platform for raising concerns with management. Foreign workers from each nationality elect representatives to voice their group's interests. Those selected as social dialogue representatives receive an allowance of RM 25 per meeting attended.	issue raised will be registered and follow up using social dialog tracker.
4	Gender committee representative	25-29/11/2024	Site interviewed	They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should any such cases occur in the estate or mill. Requests from new mothers are accommodated by management to support them in handling their newborns, including routine medical check-ups	Reviewed records of meeting minutes for Gender Committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes.

				(ante- and post-natal) and nutritional support.	
5	Villagers / Local communities (including women representatives, displaced communities)	25-29/11/2024	Site interviewed	Interviews were conducted with representatives from local communities, including the Jawatankuasa Pengurusan Komuniti Kampung (JPKK) from Kg. Gxxxxxxx Bxxx 6, Kampung Sxxxxx Dxxxx, and Kg. Pxxxx Txxxx. The representatives confirmed that they have a positive relationship with the management, with no reported issues related to land matters or community engagement. Additionally, no negative feedback or grievances were raised. This reflects effective stakeholder engagement and the company's commitment to maintaining positive community relations.	A review of the meeting minutes from the external stakeholders' consultation dated 05/09/2024, confirms that external stakeholders attended the meeting, and no negative feedback or grievances were raised.
6	Indigenous People	25-29/11/2024	Site interviewed	1. Kg. Sx. Bxx (More Than 50 Family and 100 over resident) and Kg. Kxxxx Bxx (More than 40 Family and 100 over residence). 2. There are 4 Orang Asli villages nearby to the Cluny Estate (main division and Trolak Division and Sg. Bil Division) which are Kg. Kxxxx Bxx, Kg. Sx. Bxx, Kg. Rxxxx and Kg. Sx. Jxxxxx. 3. There are updated stakeholder list inclusive of the 4 villages orang asli. 4. The SEIA dated 24 Feb – 4 Mar 2014 and addendum has been in placed dated 14 February 2022 already identified these villages. During the assessment, assessor has interviewed with Tok Batin from Kg.	No FPIC (Free, Prior, and Informed Consent) is required, as there are no reported issues related to land rights, daily needs, roaming areas, sacred sites, graves, or food sources. The local communities can freely access the estate for fishing and hunting. Additionally, there are no concerns regarding children's education, as JAKOA provides transportation to school, and some parents also take their children to school themselves. Currently, villagers from Sx. Bxx and Kxxxx Bxx are employed at Cluny Estate as FFB collectors, mandors, and sprayers. The assessor verified through the latest stakeholder meeting on 05/09/2024 that no issues

				Kxxxx Bxx and Kg. Rxxxx. There is no significant issue since Cluny Estate always helping them in case of anything. They also depend on JAKOA if they have an issue since JAKOA always helping them. For Kg. Kxxxx Bxx, the assessors are trying to reach the Kxxxxxx (Tok Batin Kxxxx Bxx) but can't reach Tok Batin since he has a meeting with JAKOA. 5. There was no conflict or dispute over the land. The auditor has also consulted Tok Batin from Kg. Kxxxx Bxx and Tok Batin Kg. Rxxxxx. However, phone call with Tok Batin Kg. Sx. Bxx was not reachable due to communication limit at remote area. From the interviews, it was concluded that there was no evidence of any land dispute at SOU 5A Selaba. 6. Assessor also verify the latest stakeholder meeting dated 5/9/24, no issues has been highlighted by Tok Batin from Kg. Kxxxx Bxx, Kg. Sx. Bxx and Kg. Rxxxxx. Consultation with Mr. Sxxxx - Tok Batin Kg. Kxxxx Bxx, and Yxxx Wxxxx - Tok Batin Kg. Rxxxx. There was no significant issue since Cluny Estate always helping them in case of anything. Tok Batin also said that he will reach the estate Manager and Assistant Manager. They also depend on JAKOA if they have an issue since JAKOA always helping them. However, for Kg. Sx. Bxx, the assessor couldn't reach the Tok Batin	were raised by Tok Batin. Consultations with Tok Batin from Kg. Kxxxx Bxx and Kg. Rxxxxx indicated no significant concerns, as Cluny Estate consistently provides support when needed. Tok Batin mentioned that he can reach out to the manager and assistant manager if any issues arise. The community also relies on JAKOA for assistance, as the agency has been actively supporting them. Tok Batin further highlighted that, in addition to the annual stakeholder meeting, frequent informal meetings are held with the estate manager. As part of its support initiatives, the estate provides 5kg of rice to Orang Asli workers every two months. An interview with the new Tok Batin, Sxxxx a/l Sxxxxx, confirmed that there are no issues between the Orang Asli community and Cluny Estate. The community's economy is also closely tied to the estate, with more than 40 Orang Asli currently employed there. There is no evidence of any land disputes at SOU 5A Selaba.

				due to communication limitation at remote area. 7. No FPIC needed as no issues related to the land and their daily needs, roaming area, sacred area, grave, food source since they freely to go all around the estate for fishing and hunting. No issues with their education for children since JAKOA are helping them through transportation to school and some of their parents are send their children by themselves to school. Currently, Kg. Sx. Bxx and Kg. Kxxxx Bxx Orang Asli villagers are working at Cluny Estate as FFB Collector, Mandore and Sprayer. 8. CSR from Cluny Estate is to offer job opportunity to the nearby Orang Asli community as of todate there are more than 40 Orang Asli work in the Cluny Estate. 9. Sighted also there is a CSR to Kg Orang Asli Kuala Bil during flooding season, dated 24 and 27 August 2024 by Yayasan Sime Darby and Cluny Estate, Yayasan Sime Darby and Cluny Estate has provided Essential foods, Hygiene Kits and Blankets to those Family of Kg Orang Asli Kuala Bil who affected by floods. 10. Consultation with Perak District Forest Department ranger and Wildlife Department (PERHILITAN), there is no issue related to Orang Asli.	

7	Suppliers	25-29/11/2024	Site interviewed	All suppliers, contain specific clauses on meeting applicable legal requirements as verified through Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) which apply to all contractors for due diligence and meeting legal requirements.	Reviewed due diligence document is available together with VCOBC and Vendor Integrity Pledges form signed by both parties. No issues of late payment based on the records verified.
8	Contract workers (local / foreign / Orang Asli workers / male & female)	25-29/11/2024	Site interviewed	Interviewed with sampled contractor workers (mainly FFB transporter) and documents reviewed, confirmed the employment contracts and conditions of employment for contractor workers contained in employment contracts signed between the respective contractors on one hand, and their workers on the other. All workers have been paid by pieced rated wages. Workers are provided with comfortable housing with free water and electricity at the estate. No abuse at work and force labour occurred for contractor workers. Salary paid via cash payment with payment voucher provided along with detailing as payslip. The workers have been paid the entitlement as per Employment Act such as work on rest day, public holiday, annual leave, medical leave, etc.	A review of payroll documentation and employment conditions, along with interviews, confirmed that the management has ensured all contract workers comply with the Contractor Management System. This includes adherence to fair wages, working hours, and employment conditions in line with legal and company requirements.
9	Contractor	25-29/11/2024	Site interviewed	During interview sessions with contractors informed they signed contract agreement with SD Guthrie Berhad prior to provide services. The terms and conditions being briefed by estate management prior to signed the contract included the payment term. During the briefing, the contractors agreed VCOBC	Reviewed due diligence document is available together with VCOBC and Vendor Integrity Pledges form signed by both parties. No issues of late payment based on the records verified.

				and Integrity Pledges are signed prior the agreement signed. Payment made promptly after invoicing issued by the contractors and meet payment terms timeline. They informed, estate and mill management monitor their performance by monthly which includes due diligence consist of employment contract, pay slip and other related applicable requirement.	

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

Total Workers in the Unit of Certification			**219**	
Sampled Worker Consulted/ Interviewed in This Audit			**45**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Group interview at sites	All workers have signed employment agreements with the estates/mill and understand their contents. The agreements were prepared in English and/or Bahasa Malaysia, as applicable. For workers who could not read, the contents were explained to them in a language they understood, typically by fellow countrymen who have worked in Malaysia longer. Workers are aware of their working hours (8 hours per day) and confirmed that they receive overtime payment for any work	The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labour rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the
2	Female	Group interview at sites		
3	Malaysian	Group interview at sites		
4	Ingenuous People	Group interview at sites		
5	Indonesian	Group interview at sites		
6	Bangladeshi	Group interview at sites		
7	Indian	Group interview at sites		

			beyond 8 hours. There is no forced overtime. Since May 2022, they have been receiving salaries above RM1,500, which are paid before the 7th of every month. There have been no reported cases of workplace abuse or sexual harassment. Workers understand what constitutes sexual harassment. There is no discrimination between migrant and local workers, nor between male and female workers. Workers are provided with comfortable housing, including water and electricity subsidized by the government. They are also entitled to free medical facilities at the estate clinic. Before arriving in Malaysia, migrant workers were informed about the types of work available at Selaba CU (mill & estates). All migrant workers retain possession of their passports. Additionally, workers are provided with free shuttle services once a month to the nearest town. Multiple complaint channels are available, including Suara Kami (a platform by Nestlé), Impactt (Ulula), WMU Careline (regional), and Whistleblowing (HQ). Workers have the freedom to access medical facilities and leave the workplace during rest days or public holidays, in accordance with the Guideline on Medical Access Procedure and Guideline on Leaving the Workplace.	management's commitment to upholding social responsibility and ethical labour practices.

Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification				
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	Date of Last TBP Verified and Approved by CB
Manggala	Indonesia	Manggala Mill	13.836	Certified	Not Applicable	23-Nov-10	
	Indonesia	Manggala -1 Estate	4.919	Certified	Not Applicable	23-Nov-10	
	Indonesia	Manggala -2 Estate	4.922	Certified	Not Applicable	23-Nov-10	
	Indonesia	Manggala -3 Estate	3.995	Certified	Not Applicable	23-Nov-10	
Alur Dumai	Indonesia	Alur Dumai Mill	3.759	Certified	Not Applicable	16-Jan-12	
	Indonesia	Alur Dumai Estate	3.759	Certified	Not Applicable	16-Jan-12	
Teluk Siak	Indonesia	Teluk Siak Mill	11,555.31	Certified	Not Applicable	11-Oct-11	
	Indonesia	Teluk Siak Estate	3,321.20	Certified	Not Applicable	11-Oct-11	
	Indonesia	Pinang Sebatang Estate	3,799.21	Certified	Not Applicable	11-Oct-11	
	Indonesia	Pinang Sebatang Estate	448.00	Not Certified	2023	NA	
	Indonesia	Aneka Persada Estate	4,434.90	Certified	Not Applicable	11-Oct-11	
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	Not Applicable	3-May-13	
	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	Not Applicable	3-May-13	
	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	Not Applicable	3-May-13	
	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	Not Applicable	3-May-13	
	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	Not Applicable	3-May-13	
Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	Not Applicable	11-Oct-11	
	Indonesia	Teluk Bakau Estate	4,025.07	Certified	Not Applicable	11-Oct-11	
	Indonesia	Nusa Lestari Estate	3,456.74	Certified	Not Applicable	11-Oct-11	
	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	Not Applicable	11-Oct-11	
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	Not Applicable	1-Apr-14	
	Indonesia	Mandah Estate	5,053.18	Certified	Not Applicable	1-Apr-14	
	Indonesia	Rotan Semelur Estate	7,313.00	Certified	Not Applicable	1-Apr-14	
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12	

	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12	
	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12	
	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	9-Jul-12	
	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2023	NA	
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	Not Applicable	16-Mar-12	
	Indonesia	Bumi Ayu Estate	2,960.98	Certified	Not Applicable	16-Mar-12	
	Indonesia	Rantau Panjang Estate	2,679.74	Certified	Not Applicable	16-Mar-12	
	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2023	NA	
	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	Not Applicable	16-Mar-12	
	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2023	N/A	
	Indonesia	Mangun Jaya Estate	139.45	Certified	Not Applicable	16-Mar-12	
	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2023	N/A	
	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2023	N/A	
Angsana	Indonesia	Angsana Mill	15,151,19	Certified	Not Applicable	6-Jul-11	
	Indonesia	Angsana Estate	3,250.06	Certified	Not Applicable	6-Jul-11	
	Indonesia	Gunung Sari Estate	2,826.94	Certified	Not Applicable	6-Jul-11	
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	Not Applicable	3-Jul-13	
	Indonesia	Mustika Estate	3.648.74	Certified	Not Applicable	3-Jul-13	
	Indonesia	Pantai bonati Estate	2,534.00	Certified	Not Applicable	6-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	Not Applicable	5-Jul-11	
	Indonesia	Gunung Aru Estate	2,684.41	Certified	Not Applicable	5-Jul-11	
	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	Not Applicable	5-Jul-11	
	Indonesia	Laut Timur Estate	3,207.28	Certified	Not Applicable	5-Jul-11	
	Indonesia	Pantai Timur Estate	3,337.49	Certified	Not Applicable	5-Jul-11	
Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	Not Applicable	10-Jul-12	
	Indonesia	Ungkaya Estate	4,145.00	Certified	Not Applicable	10-Jul-12	
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	Not Applicable	30-Dec-11	

	Indonesia	Rantau Estate	4,638.00	Certified	Not Applicable	30-Dec-11	
	Indonesia	Matalok Estate	3,082.00	Certified	Not Applicable	30-Dec-11	
	Indonesia	Selabak Estate (PT SAA)	3.757.67	Certified	Not Applicable	16-Mar-12	
	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	Not Applicable	16-Mar-12	
	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	Not Applicable	16-Mar-12	
	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	Not Applicable	16-Mar-12	
Betung	Indonesia	Betung Mill	7,579.57	Certified	Not Applicable	1-Apr-14	
	Indonesia	Betung Estate	4,266.00	Certified	Not Applicable	1-Apr-14	
	Indonesia	Sekayu Estate	3,313.57	Certified	Not Applicable	1-Apr-14	
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	Not Applicable	16-Mar-12	
	Indonesia	Bebunga Estate	3,958.43	Certified	Not Applicable	16-Mar-12	
	Indonesia	Bakau Estate	5,342.14	Certified	Not Applicable	16-Mar-12	
	Indonesia	Sungai Cengal Estate	4,974.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	Not Applicable	16-Mar-12	
	Indonesia	Pondok Labu Estate	3,569.53	Certified	Not Applicable	16-Mar-12	
	Indonesia	Binturung Estate	4,072.01	Certified	Not Applicable	16-Mar-12	
	Indonesia	Rampa Estate	3,656.20	Certified	Not Applicable	16-Mar-12	
	Indonesia	Sesulung Estate	4,578.46	Certified	Not Applicable	16-Mar-12	
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	Not Applicable	23-Nov-10	
	Indonesia	Sekunyir Estate	3,555.19	Certified	Not Applicable	23-Nov-10	
	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	
	Indonesia	Sukamandang Estate	3,936.56	Certified	Not Applicable	5-Jul-11	
	Indonesia	Sapiri Estate	3,530.90	Certified	Not Applicable	5-Jul-11	
	Indonesia	Baras Danum Estate	3,664.60	Certified	Not Applicable	5-Jul-11	
	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	Not Applicable	5-Jul-11	
	Indonesia	Pemantang Estate	3,857.91	Certified	Not Applicable	5-Jul-11	

	Indonesia	Kawan Batu Estate	4,400.00	Certified	Not Applicable	5-Jul-11	
	Indonesia	Hatantiring Estate	3,811.00	Certified	Not Applicable	5-Jul-11	
	Indonesia	Batang Garing Estate	4,532.75	Certified	Not Applicable	5-Jul-11	
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	Not Applicable	3-Jul-14	
	Indonesia	Lembiru Estate	4,929.49	Certified	Not Applicable	3-Jul-14	
	Indonesia	Awatan Estate	3,476.79	Certified	Not Applicable	3-Jul-14	
	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	Not Applicable	3-Jul-19	
	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2023	N/A	
	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2023	N/A	
	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2023	N/A	
Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	Not Applicable	18-Oct-10	
	Indonesia	West Estate	4,562.34	Certified	Not Applicable	18-Oct-10	
	Indonesia	West Estate	1,452.93	Not Certified	2023	N/A	
	Indonesia	East Estate	2,665.48	Certified	Not Applicable	18-Oct-10	
	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2023	N/A	
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	Malaysia	Anak Kulim Estate	1,523.35	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	Malaysia	Sungai Dingin Estate	4,244.03	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	Malaysia	Somme Estate	941.56	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	Malaysia	Bukit Selarong Estate	3,896.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	Malaysia	Padang Buluh Estate	4,008.47	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	Malaysia	Bukit Hijau Estate	2,725.00	Certified	Not Applicable	12-Aug-10	19-20 July 2021
	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

	Malaysia	Chersonese Estate	3,293.72	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	Malaysia	Kalumpong Estate	2,716.80	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	Malaysia	Tali Ayer Estate	3,756.10	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	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
	Malaysia	Kamuning Estate	3,888.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
	Malaysia	Elphil Estate	1,865.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
	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
	Malaysia	Flemington Estate	1,906.84	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	Malaysia	Bagan Datoh Estate	3,781.86	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	Malaysia	Sabak Bernam Estate	2,511.79	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	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
	Malaysia	Selaba Oil Mill	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	Malaysia	Sabrang Estate	3,945.23	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	Malaysia	Sogomana Estate	2,214.08	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	Malaysia	Sg. Wangi Estate	2,226.66	Certified	Not Applicable	3-Mar-11	19-20 July 2021

	Malaysia	Bikam Estate	2,075.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	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
	Malaysia	Tennamaram Estate	1,981.60	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	Malaysia	Sungai Buluh Estate	5,152.22	Certified	Not Applicable	3-Mar-11	19-20 July 2021
	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
	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	Not Applicable	15-Apr-11	19-20 July 2021
	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
	Malaysia	East Estate	5,634.45	Certified	Not Applicable	19-May-10	19-20 July 2021
	Malaysia	Sepang Estate	2,092.28	Certified	Not Applicable	19-May-10	19-20 July 2021
	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
	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
	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
	Malaysia	Kerdau Estate	5,683.04	Certified	Not Applicable	7-Jul-11	19-20 July 2021

	Malaysia	Mentakab Estate	3,266.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	Malaysia	Chenor Estate	2,834.98	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	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
	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
	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
	Malaysia	Tanah Merah Estate	4,341.73	Certified	Not Applicable	19-May-10	19-20 July 2021
	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
	Malaysia	Sua Betong Estate	2,870.75	Certified	Not Applicable	18-Feb-14	19-20 July 2021
	Malaysia	Sengkang Estate	2,831.51	Certified	Not Applicable	18-Feb-14	19-20 July 2021
	Malaysia	Bradwall Estate	3,828.34	Certified	Not Applicable	18-Feb-14	19-20 July 2021
	Malaysia	PD Lukut Estate	1,523.79	Certified	Not Applicable	18-Feb-14	19-20 July 2021
	Malaysia	Tampin Linggi Estate	2,106.71	Certified	Not Applicable	18-Feb-14	19-20 July 2021
	Malaysia	Sg. Bahru Estate	1,427.31	Certified	Not Applicable	18-Feb-14	19-20 July 2021
	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

	Malaysia	Muar River Estate	1,584.62	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	Malaysia	Kok Foh Estate	2,275.84	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	Malaysia	Bukit Pilah Estate	3,667.31	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	Malaysia	St. Helier Estate	1,992.65	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	Not Applicable	7-Jul-11	19-20 July 2021
	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
	Malaysia	Kempas Estate	4,505.45	Certified	Not Applicable	20-May-10	19-20 July 2021
	Malaysia	Tangkah Estate	2,537.78	Certified	Not Applicable	20-May-10	19-20 July 2021
	Malaysia	Kemuning Estate	2,671.05	Certified	Not Applicable	20-May-10	19-20 July 2021
	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
	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	Malaysia	Bukit Asahan Estate	3,072.18	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	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
	Malaysia	Pagoh Estate	2,325.93	Certified	Not Applicable	28-Jan-14	19-20 July 2021
	Malaysia	Lanadron Estate	1,964.44	Certified	Not Applicable	28-Jan-14	19-20 July 2021

	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
	Malaysia	Chaah Estate	2,795.36	Certified	Not Applicable	18-Nov-10	19-20 July 2021
	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	Not Applicable	18-Nov-10	19-20 July 2021
	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
	Malaysia	Gunung Mas Estate	3,466.17	Certified	Not Applicable	19-May-10	19-20 July 2021
	Malaysia	Kempas Klebang Estate	2,473.06	Certified	Not Applicable	19-May-10	19-20 July 2021
	Malaysia	Bukit Paloh Estate	3,390.90	Certified	Not Applicable	19-May-10	19-20 July 2021
	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
	Malaysia	Bukit Benut Estate	2,799.78	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	Not Applicable	5-Oct-11	19-20 July 2021
	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
	Malaysia	Ulu Remis Estate	2,598.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
	Malaysia	Cenas Estate	1,974.06	Certified	Not Applicable	11-Apr-11	19-20 July 2021
	Malaysia	Bukit Badak Estate	3,234.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	Not Applicable	11-Apr-11	19-20 July 2021

	Malaysia	Pekan Estate	3,258.70	Certified	Not Applicable	11-Apr-11	19-20 July 2021
	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
	Malaysia	Sri Pulai Estate	2,049.87	Certified	Not Applicable	29-Mar-11	19-20 July 2021
	Malaysia	Kulai Estate	3,023.42	Certified	Not Applicable	29-Mar-11	19-20 July 2021
	Malaysia	Layang Estate	3,258.90	Certified	Not Applicable	29-Mar-11	19-20 July 2021
	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
	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	Not Applicable	1-Oct-08	19-20 July 2021
	Malaysia	Tunku Estate	3,199.05	Certified	Not Applicable	1-Oct-08	19-20 July 2021
	Malaysia	Tigowis Estate	2,074.02	Certified	Not Applicable	1-Oct-08	19-20 July 2021
	Malaysia	Sentosa Estate	3,545.54	Certified	Not Applicable	1-Oct-08	19-20 July 2021
	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
	Malaysia	Melalap Estate	2,096.73	Certified	Not Applicable	21-Jan-11	19-20 July 2021
	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
	Malaysia	Binuang Estate	3,271.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
	Malaysia	Sungang Estate	3,407.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021

	Malaysia	Tingkayu Estate	1,881.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
	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
	Malaysia	Giram Estate	4,166.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
	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
	Malaysia	Merotai Estate	3,052.66	Certified	Not Applicable	16-Jan-09	19-20 July 2021
	Malaysia	Imam Estate	3,773.56	Certified	Not Applicable	16-Jan-09	19-20 July 2021
	Malaysia	Tiger Estate	2,497.86	Certified	Not Applicable	16-Jan-09	19-20 July 2021
	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
	Malaysia	Lavang Estate	4,363.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Rasan Estate	3,454.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Belian Estate	2,847.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Kelida Estate	2,460.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Pekaka Estate	2,626.14	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Ruai Estate	2,460.96	Certified	Not Applicable	30-Dec-11	19-20 July 2021

	Malaysia	Dulang Estate	2,548.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Charquest Estate	1,448.71	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	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
	Malaysia	Rajawali Estate	6,087.27	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Samudera Estate	3,308.60	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Semarak Estate	2,248.68	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	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
	Malaysia	Derawan Estate	2,490.79	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Sahua Estate	2,644.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Takau Estate	2,107.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
	Malaysia	Damai Estate	2,287.04	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Tetere Oil Mill	9025.69	Certified	Not Applicable	18-Mar-11	19-20 July 2021
	Solomon Isalnds	Tetere Estate	2947.79	Certified	Not Applicable	18-Mar-11	19-20 July 2021
	Solomon Isalnds	Ngalimbiu Estate	2498.65	Certified	Not Applicable	18-Mar-11	19-20 July 2021
	Solomon Isalnds	Mbalisuna Estate	2868.47	Certified	Not Applicable	18-Mar-11	19-20 July 2021
	Solomon Isalnds	Smallholders – West Zone (83)	245.50	Certified	Not Applicable	18-Mar-11	19-20 July 2021
	Solomon Isalnds	Smallholders – Central Zone (53)	181.71	Certified	Not Applicable	18-Mar-11	19-20 July 2021

	Solomon Isalnds	Smallholders – MBA East Zone (59)	180.80	Certified	Not Applicable	18-Mar-11	19-20 July 2021
	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
	Papua New Guinea	Giligili Estate	1095.47	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Hagita Estate	2450.02	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Waigani Estate	2341.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Sagarai Estate	2864.55	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Padipadi Estate	4517.67	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Mariawatte Estate	1680.14	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	Not Applicable	15-Feb-13	19-20 July 2021
	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
	Papua New Guinea	Kara Estate	1032.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021
	Papua New Guinea	Nalik Estate	2666.75	Certified	Not Applicable	19-Mar-12	19-20 July 2021
	Papua New Guinea	West Coast Estate	627.60	Certified	Not Applicable	19-Mar-12	19-20 July 2021
	Papua New Guinea	Noatsi Estate	2064.10	Certified	Not Applicable	19-Mar-12	19-20 July 2021
	Papua New Guinea	Madak Estate	1517.11	Certified	Not Applicable	19-Mar-12	19-20 July 2021

	Papua New Guinea	Smallholders -North Division (615)	1022.12	Certified	Not Applicable	19-Mar-12	19-20 July 2021
	Papua New Guinea	Smallholders- South Division (866)	1257.21	Certified	Not Applicable	19-Mar-12	19-20 July 2021
	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
	Papua New Guinea	Gusap East (Gusap) Estate	2856.45	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	Papua New Guinea	Gusap West (Paddox) Estate	3019.09	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	Papua New Guinea	Surinam Estate	2154.14	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	Papua New Guinea	Dumpu Estate	2254.36	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	Papua New Guinea	Ngaru Estate	854.33	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	Papua New Guinea	J Estate (Jephcott) Estate	2824.01	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	Not Applicable	5-Aug-10	19-20 July 2021
	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
	Papua New Guinea	Mamba Oil Mill		Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Embi Estate	1737.78	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Ambogo Estate	2040.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Sangara Estate	1780.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Sumbiripa Estate	2545.00	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Mamba Estate	4013.10	Certified	Not Applicable	1-Feb-13	19-20 July 2021

	Papua New Guinea	Sambogo Estate	2637.85	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Scheme Smallholder Sorovi Division(2019)	3940.21	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Scheme Smallholder Saiho Division(842)	1493.06	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1474.23	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2940.15	Certified	Not Applicable	1-Feb-13	19-20 July 2021
	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
	Papua New Guinea	Kumbango Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Kapiura Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Numundo Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Waraston Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Bebere Estate	2226.71	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Kumbango Estate	2610.80	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Togulo Estate	1509.20	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Dami Estate	1507.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Waisisi Estate	1090.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Kautu Estate	4280.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Karausu Estate	2387.64	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Moroa Estate	848.16	Certified	Not Applicable	10-Sep-08	19-20 July 2021

	Papua New Guinea	Bilomi Estate	2011.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Loata Estate	562.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Haella Estate	4220.30	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Garu Estate	3709.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Daliavu Estate	2484.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Sapuri Estate	2180.90	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Malilimi Estate	3837.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Rigula Estate	3720.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Nomundo Estate	2645.17	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1103.77	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1992.59	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Lolokoru Estate	2453.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Ove Estate	3541.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Tamare Estate	1362.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Smallholders LSS Mosa (1822)	5008.53	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Smallholders VOP East (1817)	5324.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Smallholders VOP Central (1964)	5756.57	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Smallholders VOP West (1279)	2804.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021

	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
	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
	Papua New Guinea	Munum Estate	1734.57	Certified	Not Applicable	27-Mar-20	19-20 July 2021
	Papua New Guinea	Maralumi Estate	2427.15	Certified	Not Applicable	27-Mar-20	19-20 July 2021
	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, SD Guthrie 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 SD Guthrie 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: ▪ 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. ▪ 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.
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 subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	

	▪ 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 SD Guthrie Berhad 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 SD Guthrie Berhad 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) SD Guthrie Berhad 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 16-25 October 2023 and 13-17 November 2023, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 11 uncertified units of SD Guthrie Berhad – Indonesia as of September 2023.
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.*	SD Guthrie 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 on 16-25 October 2023 and 13-17 November 2023. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The issues are mainly waiting for Land Titles. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

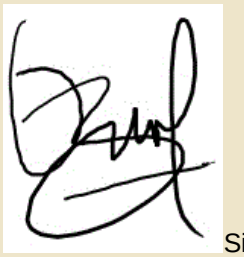
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance 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)*

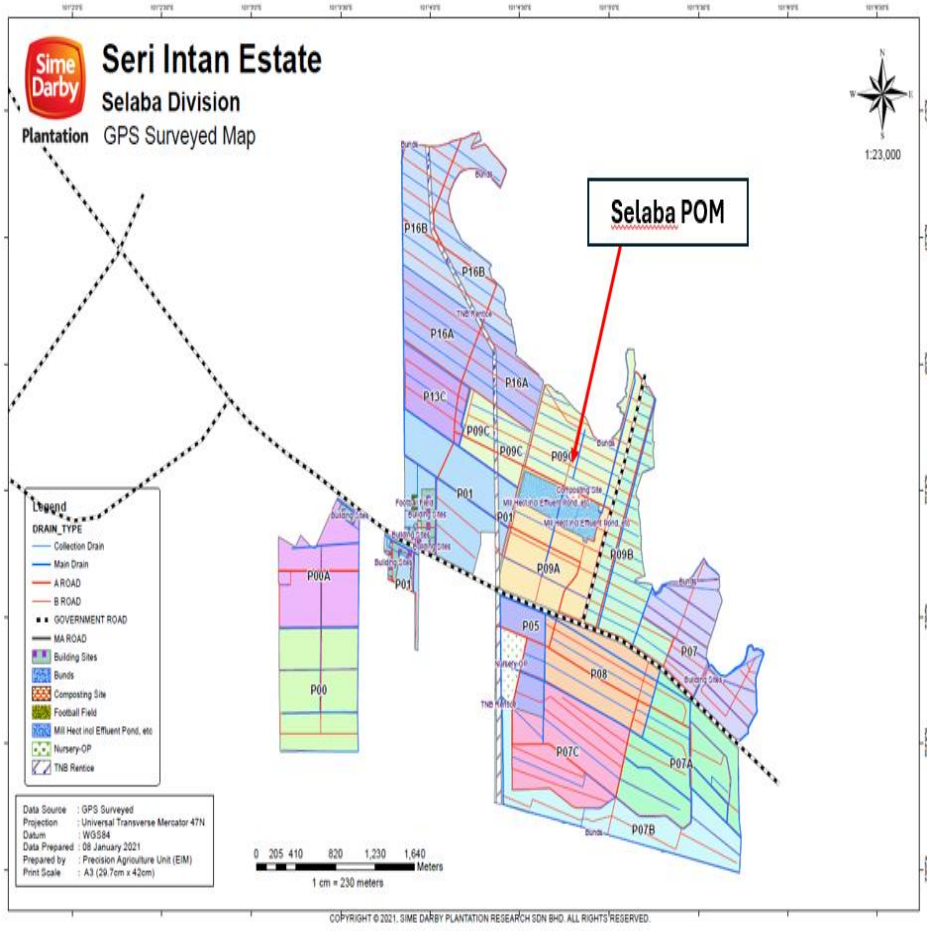
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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	21 April 2025	

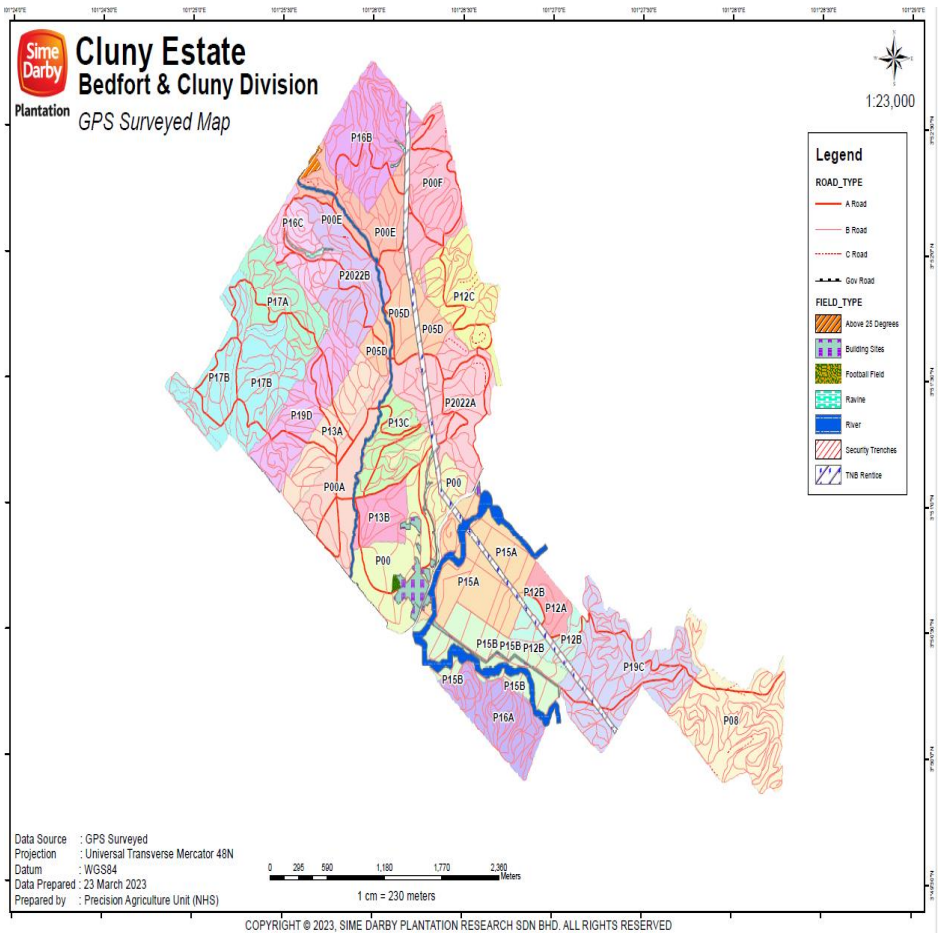
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	DZULFIQAR AZMI	
Position	LEAD AUDITOR	
Date	28/02/2025	 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	
Date	07/04/25	 Signature

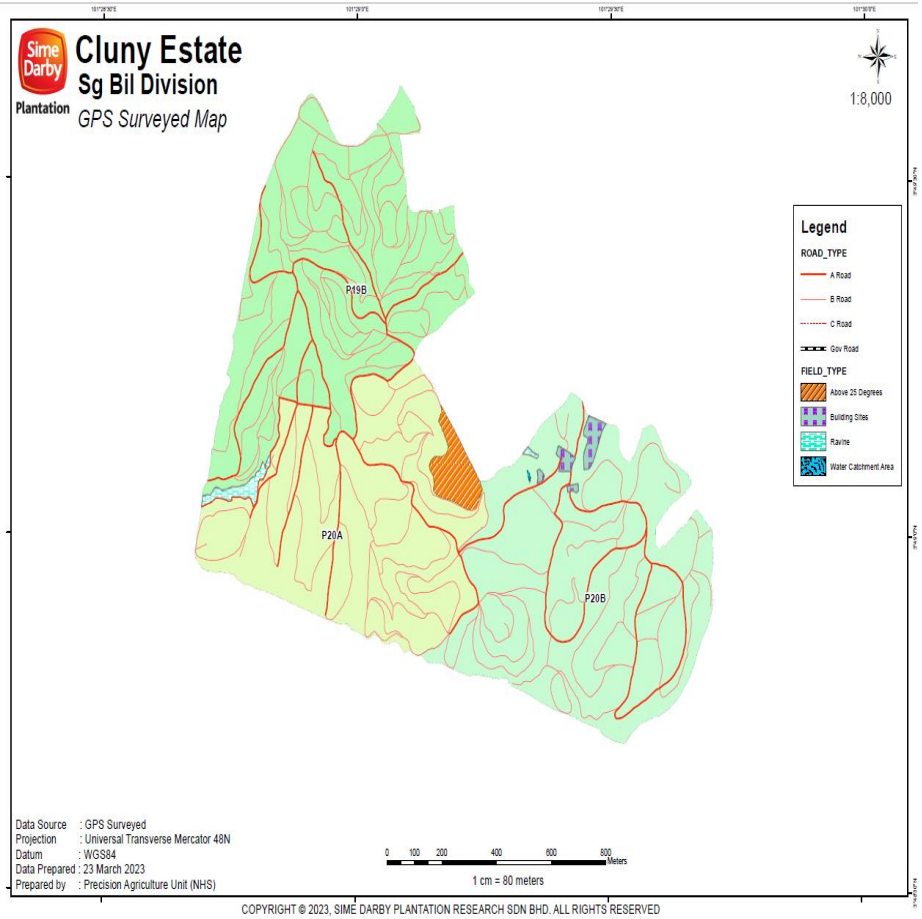
Appendix 1: Location Map Unit of Certification and Supply bases



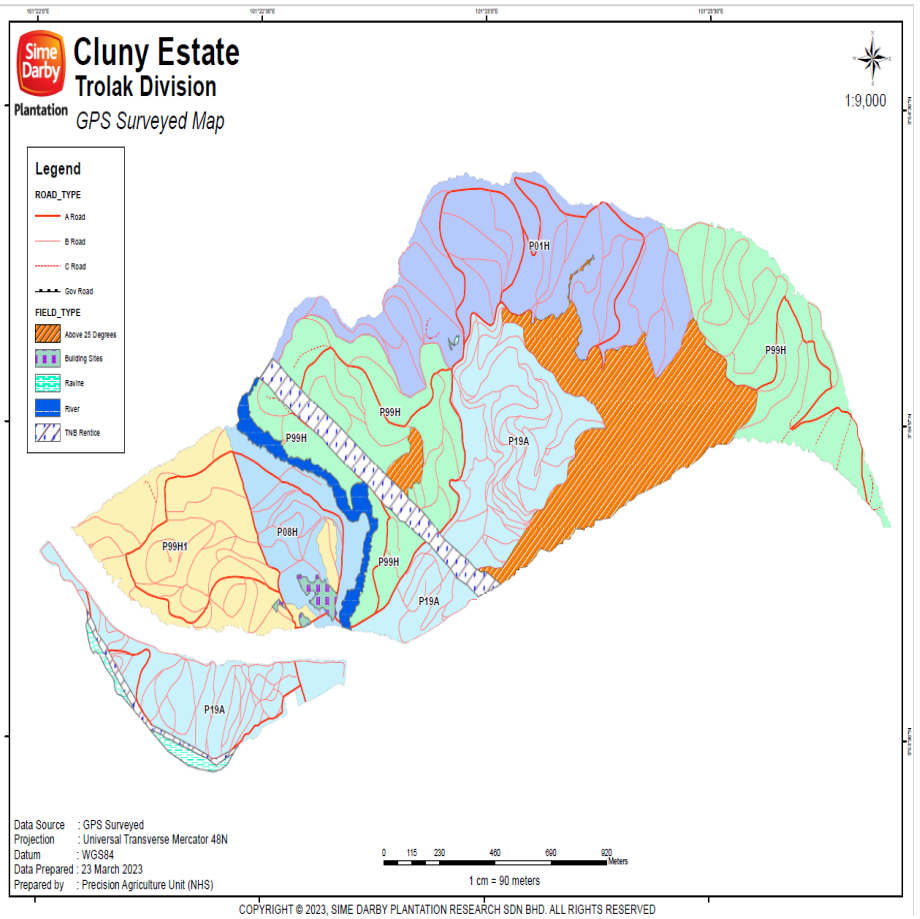
Map of Unit of Certification – Selaba POM



Map of Estate Cluny



Map of Estate Cluny – Sg. Bil Division



Map of Estate Cluny – Trolak Division

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the SOU 5 Selaba Unit of Certification (POM and its supply bases) in the period of January 2023 until December 2023 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 26/11/2024 for SOU 5 Selaba POM and supply base are as following:

1. Summary of Emissions

Description	**tCO_2eq/t product**
CPO	1.50
PK	1.50
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	19.34
KER	4.76

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	22792.05
OP Planted on Peat	63.27
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	**22855.32**

Production	t/year
FFB Processed	113241.06
CPO Produced	21895.53

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	10981.03	0.64	14138.88	0.56	0.00	0.00	25119.91
CO_2 Emission from Fertilizer	1363.89	0.08	1587.52	0.06	0.00	0.00	2951.41
N_2O Emission	641.61	0.04	829.16	0.03	0.00	0.00	1470.77
Fuel Consumption	114.07	0.01	127.25	0.01	0.00	0.00	241.32
Peat Oxidation	0.00	0.00	37.62	0.00	0.00	0.00	37.62
Crop Sequestration	-9727.10	-0.57	-13215.79	-0.52	0.00	0.00	-22942.89
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**3373.49**	**0.20**	**3509.81**	**0.14**	**11336.99**	**0.00**	**18220.28**

**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	22197.17	0.20
Fuel Consumption	9.66	0.00
Grid Electricity Utilization	390.37	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	**22597.20**	**0.20**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0.00
Divert to anaerobic digestion	100.00

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100.00
Diverted to methane capture (Flaring)	0.00
Diverted to methane capture (electricity generation)	0.00