RSPO P&C CERTIFICATION AUDIT REPORT

(SD GUTHRIE BERHAD – SOU 6 TENNAMARAM)

Audit Application Number:	PC25-002588
Assessment Type:	Annual Surveillance Audit 3
Date of Audit:	21 October 2024 - 25 October 2024
Audit Report Number:	1
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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 6 TENNAMARAM
Address of the Management Unit/s	45600 Bestari Jaya, Selangor Darul Ehsan.
Country	Malaysia
Websites	https://www.sdguthrie.com/
Description of the Management Unit	The Tennamaram Certification Unit (CU) is one of SD Guthrie Berhad's Strategic Operating Units (SOU). Known as SOU 6, the CU was certified to the RSPO Principles & Criteria (P&C) by SIRIM QAS International Sdn Bhd in 2015. Initially certified in 2016 with one mill and four estates, this structure was revised in 2017, reducing the number of supply base units under SOU 6 to three: Tennamaram Estate, Bukit Talang Estate, and Sungai Buloh Estate. Previously, Elmina Estate was merged into Tennamaram Estate; however, during the recertification audit in September 2021, Elmina Estate was fully handed over to SD Property. In this ASA 3 2024, two new supply bases, Bukit Cheraka Estate and Bukit Kerayong Estate, have been added. Both were previously certified under BSI. The inclusion of these two supply bases into the Tennamaram CU is due to the closure of Bukit Kerayong POM. The palm oil mill has maintained its processing capacity of 60 metric tons of FFB per hour. All the estates within the CU were fully developed prior to 2005. Besides certifications for RSPO P&C, Supply Chain (SC), and ISCC, the SOU does not hold any other management system certifications.
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	VP 1, Head Sustainability Compliance Unit ,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	SD GUTHRIE BERHAD
Member Since	03 March 2021

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00108
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000000157
prisma Trading Account ID	TA25-017043
Scope of Certification	Production Of Sustainable Crude Palm Oil And Palm Kernel Using The Identity Preserved (IP) And Mass Balance (MB) Supply Chain Models.
Supply Chain Model	☒ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☐ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	03 March 2011
Effective Date of Certificate:	21 January 2022
Expiry Date of Certificate:	20 January 2027
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Tennamaram POM	ML25-001346	Tennamaram POM, 45600 Bestari Jaya, Selangor	60 MT/hour	3°23' 44.30" N	101°25' 03.41" 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**
Tennamaram Estate	prisma auto generated	45600 Bestari Jaya, Selangor.	Own/Managed Estate	3°24' 11.35" N	101°23' 59.24" E
Sungai Buloh Estate	prisma auto generated	45700 Bukit Rotan, Selangor.	Own/Managed Estate	3°18' 32.27" N	101°19' 07.23" E

Bukit Talang Estate	prisma auto generated	45000 Kuala Selangor.	Own/Managed Estate	3°24’ 09.15” N	101°18’ 35.72” E
Bukit Cheraka Estate	prisma auto generated	Jalan Simpang 3, 45800 Jeram, Selangor.	Own/Managed Estate	3° 13' 37.31" N	101° 21' 56.74" E
Bukit Kerayong Estate	prisma auto generated	Jalan Bukit Kerayong, 45600 Kapar, Selangor.	Own/Managed Estate	3° 10' 31.04" N	101° 20' 55.00" 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**
Tennamaram Estate	1981.60	1745.77	0.00	0.00	2.61	0.00	0.00	0.00	238.44
Sungai Buloh Estate	5152.22	4803.15	0.00	0.00	0.40	0.00	0.00	0.00	349.47
Bukit Talang Estate	3566.56	3363.17	0.00	0.00	0.00	0.00	0.00	0.00	203.39
Bukit Cheraka Estate	3628.65	3363.28	0.00	0.00	55.25	0.00	0.00	0.00	320.62
Bukit Kerayong Estate	2605.02	2248.58	0.00	0.00	3.00	0.00	0.00	0.00	359.44
TOTAL	**16934.05**	**15523.95**	**0.00**	**0.00**	**61.26**	**0.00**	**0.00**	**0.00**	**1471.36**

Remarks:

1) Two supply bases, namely Bukit Cheraka Estate and Bukit Kerayong Estate, were added from SOU 7 - Bukit Kerayong Palm Oil Mill due to the closure of the POM's operations.
2) The HCV Addendum Report for Tennamaram Estate and Bukit Talang Estate dated 19/11/2019.

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 (24-21) Phase 1	4-6 (20-18) Phase 2	7-18 (17-06) Phase 3	≥19 (05>) Phase 4		
Tennamaram Estate	201.96	373.37	842.43	328.01	1543.81	1745.77
Sungai Buloh Estate	751.58	774.29	2348.4	928.88	4051.57	4803.15
Bukit Talang Estate	810.78	732.55	1131.26	688.58	2552.39	3363.14
Bukit Cheraka Estate	302.55	546.69	1645.29	868.75	3060.73	3363.28
Bukit Kerayong Estate	186.55	223.66	1838.37	0.00	2062.03	2248.58
TOTAL (ha)	**2253.42**	**2650.56**	**7805.75**	**2814.22**	**13270.53**	**15523.95**

Remarks:

1) Two supply bases, namely **Bukit Cheraka Estate and Bukit Kerayong Estate**, were added from SOU 7 - Bukit Kerayong Palm Oil Mill due to the closure of the POM's operations.
2) **Bukit Talang Estate and Tennamaram Estate**: Changes in planted hectarage are attributed to a resurvey and updated GPS measurements conducted by the R&D Precision and Agriculture Unit in June 2024. The GPS team carried out mapping to provide a more accurate area statement, which has been updated in the SEMUA Field Master Data.
3) **Bukit Kerayong Estate**: A total of 77.27 hectares of land was sold to Sime Darby Property.

4) **Bukit Cheraka Estate**:

- **Certified Area**: Land acquisition for the East Coast Rail Link (ECRL) project covering 18.70 hectares.
- **Planted Area**: A portion of the area has been set aside as fallow due to waterlogging caused by the West Coast Expressway (WCE) development. This area is planned for replanting within the next three years, alongside the ECRL land acquisition adjustments.

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	2025	2026	2027	2028	
Tennamaram Estate	0.00	53.03	157.04	789.66	155.71	**1155.44**
Sungai Buloh Estate	194.39	0.00	0.00	0.00	0.00	**194.39**
Bukit Talang Estate	288.14	1151.02	274.58	215.25	192.81	**2121.8**
Bukit Cheraka Estate	0.00	0.00	71.80	264.95	352.86	**689.61**
Bukit Kerayong Estate	0.00	0.00	0.00	0.00	0.00	**0.00**
TOTAL (ha)	**482.53**	**1204.05**	**503.42**	**1269.86**	**701.38**	**4161.24**

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	
Tennamaram Estate	Agents	RSPO Certified	3°24’ 11.35” N	101°23’ 59.24” E	33,003.77
Sg Buloh Estate	Agents	RSPO Certified	3°18’ 32.27” N	101°19’ 07.23” E	78,754.57
Bk Talang Estate	Agents	RSPO Certified	3°24’ 09.15” N	101°18’ 35.72” E	54,945.70
Bk Cheraka Estate	Agents	RSPO Certified	3° 13' 37.31" N	101° 21' 56.74" E	44,768.70
Bk Kerayong Estate	Agents	RSPO Certified	3° 10' 31.04" N	101° 20' 55.00" E	36,192.89
Dusun Durian Estate	Diverted Crop	RSPO Certified	2°48’02.30’’ N	101° 27’43.00’’ E	702.51
East Estate	Diverted Crop	RSPO Certified	2°54’01.70’’ N	101°23’53.70’’ E	2,870.34

Sepang Estate	Diverted Crop	RSPO Certified	2°42’11.60’’N	101°44’37.60’’ E	1,413.09
West Estate	Diverted Crop	RSPO Certified	2°54’17.00’’N	101°21’13.00’’ E	3,380.42
				TOTAL	**256,031.99**

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	21/04/2025
	End Date	20/01/2026
Projected Certified FFB Volume (MT)	299,642.52	
Average Production Yield (MT/ Ha)	22.58	
Projected CSPO Certified Volume (MT)	Identity Preserved	65,588.49
	Mass Balance	0.00
Projected CSPK Certified Volume (MT)	Identity Preserved	16,637.08
	Mass Balance	0.00
Oil Extraction Rate (OER) (%)	21.89	
Kernel Extraction Rate (KER) (%)	5.55	

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

Name of Palm Oil Mill	**Tennamaram POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	21/02/2023	Start Date	21/03/2024
	End Date	20/03/2024	End Date	20/01/2025
Actual Production Period Reported	From	21/02/2023	From	21/03/2024
	To	20/03/2024	To	20/10/2025
Projected FFB Certified Volume (MT)		256,031.99		299,642.52
Actual production of FFB (MT)		256,031.99		299,642.52
Projected CSPO Certified Volume (MT)		52,235.51		65,588.49
Actual CSPO Production Volume (MT)		49,255.91		65,588.49
Actual CSPO Volume Sold as RSPO Certified (MT)		9,679.91		65,588.49
Actual CSPO Volume Sold as Conventional (MT)		39,576.00		0.00
Actual CSPO Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPO Volume Sold (MT)		49,255.91		65,588.49
Actual CSPO credits sold (where applicable)		0.00		0.00
Projected CSPK Certified Volume (MT)		12,775.55		16,637.08
Actual CSPK Production Volume (MT)		11,278.07		16,637.08
Actual CSPK Volume Sold as RSPO Certified (MT)		10,097.25		16,637.08
Actual CSPK Volume Sold as Conventional (MT)		980.92		0.00
Actual CSPK Volume Sold under Other Scheme (MT)		0.00		0.00

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

Name of Palm Oil Mill	**Tennamaram POM**			
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) (MT)				
Projected CSPK Certified Volume (MT)				
Actual CSPK Production (MT)				
Actual CSPK Volume Sold as RSPO Certified (MT)				
Actual CSPK Volume Sold as Conventional (MT)				
Actual CSPK Volume Sold under Other Scheme (MT)				

Add tables as necessary

4. Audit Programme

4.1. Audit Methodology

The audit covered the 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, 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
Ismail Adnan Abdul Malek	Auditor	ASI13MZBJC
Mohd Norddin Abdul Jalil	Auditor	ASI1VPNTNY

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
21 October 2024	09.00 am 05.00 pm	ASI1GIVNPH (DA) ASI1AU6HF7 (RAR) ASI17IDGG4 (MZK) ASI13MZBJC (IA) ASI1VPNTNY (MNAJ)	Tennamaram POM	ASI1GIVNPH (DA) ▪ Site inspection at nonproduction area i.e. mill workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ 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.) ASI13MZBJC (IA) ▪ 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. ▪ 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.) ASI1VPNTNY (MNAJ), ASI17IDGG4 (MZK) ▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc. ▪ 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.
22 October 2024	09.00 am 05.00 pm	ASI1GIVNPH (DA) ASI1AU6HF7 (RAR) ASI17IDGG4 (MZK) ASI13MZBJC (IA) ASI1VPNTNY (MNAJ)	Bk. Cherakah Estate	ASI1GIVNPH (DA), ASI1AU6HF7 (RAR) ▪ Site inspection at harvesting operation at field 2007, manuring operation at field 2009 ▪ Site inspection at buffer zone area ▪ 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. ▪ Interview with mandore ▪ Documents review related to environments and safety aspect such as EIA, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, scheduled wastes records, water management reports, GHG, river system, pollution prevention plan, etc.) ASI13MZBJC (IA), ASI1VPNTNY (MNAJ) ▪ Site inspection at harvesting operation at field 2018, spraying operation at field 2010. ▪ Site inspection at replanting area at field 2024A. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, clinic ▪ Interview with harvesters and general workers from Local, Indonesian, Bangladeshi, Indian nationalities. ▪ Interview with representative NUPW, gender committee, social dialog. ▪ 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.)

				▪ 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.) ASI17IDGG4 (MZK) ▪ Site inspection at HCV area at field 2004 and boundaries area at field 2009. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kg Api-Api, Kg Tanjong Siam Baru, Kg Hang Tuah. ▪ 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.
23 October 2024	09.00 am 05.00 pm	ASI1GIVNPH (DA) ASI1AU6HF7 (RAR) ASI17IDGG4 (MZK) ASI13MZBJC (IA) ASI1VPNTNY (MNAJ)	Bk. Kerayong Estate	ASI1GIVNPH (DA), ASI1AU6HF7 (RAR) ▪ Site inspection at harvesting operation at field 2014A, manuring operation at field 2012. ▪ Site inspection at buffer zone area ▪ 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. ▪ Interview with mandore ▪ Documents review related to environments and safety aspect such as EIA, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, scheduled wastes records, water management reports, GHG, river system, pollution prevention plan, etc.)

				ASI13MZBJC (IA), ASI1VPNTNY (MNAJ) ▪ Site inspection at harvesting operation at field 2009, spraying operation at field 2011. ▪ Site inspection at replanting area at field 2024A. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, clinic ▪ Interview with harvesters and general workers from Local, Indonesian, Bangladeshi, Indian nationalities. ▪ Interview with representative NUPW, gender committee, social dialog. ▪ 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.) ▪ 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.) ASI17IDGG4 (MZK) ▪ Site inspection at HCV area at field 2008 and boundaries area at field 2022A. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kg Idaman, Kampung Batu 8, Kg Asahan, Kg. Assam Jawa. ▪ 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.

24 October 2024	09.00 am 05.00 pm	ASI1GIVNPH (DA) ASI1AU6HF7 (RAR) ASI17IDGG4 (MZK) ASI13MZBJC (IA) ASI1VPNTNY (MNAJ)	Bk. Talang Estate	ASI1GIVNPH (DA), ASI1AU6HF7 (RAR) ▪ Site inspection at harvesting operation at field 2007, manuring operation at field 2008. ▪ Site inspection at buffer zone area ▪ 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. ▪ Interview with mandore ▪ Documents review related to environments and safety aspect such as EIA, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, scheduled wastes records, water management reports, GHG, river system, pollution prevention plan, etc.) ASI13MZBJC (IA), ASI1VPNTNY (MNAJ) ▪ Site inspection at harvesting operation at field 2019, spraying operation at field 2016. ▪ Site inspection at replanting area at field 2024B. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, clinic ▪ Interview with harvesters and general workers from Local, Indonesian, Bangladeshi, Indian nationalities. ▪ Interview with representative NUPW, gender committee, social dialog. ▪ 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.) ▪ 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.)

				ASI17IDGG4 (MZK) ▪ Site inspection at boundaries area at field 2021. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kg Belimbing, Kg Seri Makmur, Kg Bukit Badong. ▪ 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.
25 October 2024	09.00 am 05.00 pm	ASI1GIVNPH (DA) ASI1AU6HF7 (RAR) ASI17IDGG4 (MZK) ASI13MZBJC (IA) ASI1VPNTNY (MNAJ)	Tennamaram Estate	ASI1GIVNPH (DA), ASI1AU6HF7 (RAR) ▪ Site inspection at harvesting operation at field 2003, manuring operation at field 2007. ▪ Site inspection at buffer zone area ▪ 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. ▪ Interview with mandore ▪ Documents review related to environments and safety aspect such as EIA, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, scheduled wastes records, water management reports, GHG, river system, pollution prevention plan, etc.) ASI13MZBJC (IA), ASI1VPNTNY (MNAJ) ▪ Site inspection at harvesting operation at field 2015, spraying operation at field 2018. ▪ Site inspection at replanting area at field 2024B. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, clinic

				▪ Interview with harvesters and general workers from Local, Indonesian, Bangladeshi, Indian nationalities. ▪ Interview with representative NUPW, gender committee, social dialog. ▪ 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.) ▪ 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.) ASI17IDGG4 (MZK) ▪ Site inspection at HCV area and field boundaries area at field 2004. ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Taman Rajawali and Taman Prumahan Tennamaram. ▪ 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.

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 on 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	All mills shall be audited.
Own/Managed Estates	5	Low Risk	1.0	4
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
	2022	2023	2024	20xx	20xx
Tennamaram Estate	☒	☒	☒	☐	☐
Sungai Buloh Estate	☒	☒	☐	☐	☐
Bukit Talang Estate	☒	☒	☒	☐	☐
Bukit Cheraka Estate	☒	☒	☒	☐	☐
Bukit Kerayong 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: **Rozaimee Ab Rahman (RAR)** **Mohd Zulfakar Kamaruzaman (MZK)** **Ismail Adnan Abdul Malek (IA)** **Mohd Norddin Abdul Jalil (MNAJ)**		
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
	ASI13MZBJC (IA)	Holds a Master of Forestry, University of British Columbia, Canada.
	ASI1VPNTNY (MNAJ)	Holds a B. Sc.in Agriculture from Universiti Pertanian 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.
	ASI13MZBJC (IA)	He had been Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.
	ASI1VPNTNY (MNAJ)	He has over 35 years working experience in the oil palm plantation operation.
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.
	ASI13MZBJC (IA)	Completed RSPO endorsed P&C lead auditor course in 2016 by Wild Asia.
	ASI1VPNTNY (MNAJ)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.

Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	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.
	ASI13MZBJC (IA)	Successfully attended 5-day lead auditor course for ISO 9001 in 2024.
	ASI1VPNTNY (MNAJ)	No formal training on ISO9001, ISO14001, OHSAS18001. However, in implementing GAP, occupational health & safety are dealt with during period as plantation manager.
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.
	ASI13MZBJC (IA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1VPNTNY (MNAJ)	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.
	ASI13MZBJC (IA)	This has not been audited and is deemed not applicable.
	ASI1VPNTNY (MNAJ)	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.
	ASI13MZBJC (IA)	Had completed and pass evaluation of RSPO lead auditor since 2016.
	ASI1VPNTNY (MNAJ)	Had completed and pass evaluation of RSPO lead auditor since 2018.
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.
	ASI13MZBJC (IA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1VPNTNY (MNAJ)	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.
	ASI13MZBJC (IA)	He has over 5 years of working experience in Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging.
	ASI1VPNTNY (MNAJ)	He has over 35 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.
	ASI13MZBJC (IA)	This criterion and indicator have not been audited.
	ASI1VPNTNY (MNAJ)	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 successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	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.
	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.
	ASI13MZBJC (IA)	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.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.
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.
	ASI13MZBJC (IA)	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.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.
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.
	ASI13MZBJC (IA)	This criterion and indicator have not been audited.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.
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.
	ASI13MZBJC (IA)	He is fluent in both Bahasa Malaysia and English.
	ASI1VPNTNY (MNAJ)	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.
	ASI13MZBJC (IA)	This criterion and indicator have not been audited.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.

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 6 Tennamaram CU continued to use the internet to disseminate public information relating to company policies, land titles, human rights, responsible sourcing, climate change and the procedure for complaints and grievances. The SD Guthrie Berhad website address is https://www.sdguthrie.com/sustainability/.	☒ 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.		Information available in appropriate languages (English/Bahasa) and accessible to relevant stakeholders through sample meeting latest conducted at each specific operating unit. The latest stakeholders' meeting minutes for SOU 6 Tennamaram were reviewed, showing that the meetings were conducted independently for Tennamaram Estate and Tennamaram POM on 25/09/2024, Bukit Cheraka Estate on 08/10/2024, Bukit Kerayong Estate on 17/10/2024, and Bukit Talang Estate on 25/09/2024. The consultations involved both external and internal stakeholders, including government agencies, schools, local villagers, and private sectors such as contractors, suppliers, and neighboring estates. Evidence of these stakeholder consultations is available, and feedback from stakeholders has been duly recorded in the SIA (Social Impact Assessment) and EAI (Environmental Impact Assessment) action plans.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Records of requests for information and responses are maintained. Information requests and responses implemented based on consultant and communication procedure to handle communication for internal and external stakeholders. External communication form and communication record were used for records including authority visits books. Communication with authorities such as DOSH Kuala Selangor, DOE Kuala Selangor and Labour Department Kuala Selangor were maintained. For FY 2023 and 2024 as at todate, there is no record requested by external stakeholders so far.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		SD Guthrie Berhad has developed an SOP known as Procedure for Communication and Stakeholder Engagement Procedure 2024, Grievances Response Standard Operating Procedure 2024. A review of the records kept in the internal and external communication files found that the operating units at SOU 6 Tennamaram CU followed the procedures and manuals developed by the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			For internal communications, records of meetings, briefings and memos were sighted (including OPP Channel, Suara Kami, Social dialogue). Notices and posters / pamphlets observed displayed on noticeboards at the office and the muster ground were also used as a means of internal communication. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees. For external communications, they were mainly in the form of correspondence, which was kept in the External Communication File. The Procedure for Communication and Stakeholder Engagement Procedure 2024 is another document which identifies the impact of the Company's operations on its stakeholders based on interview, consultation, discussion and meetings with its stakeholders.	☐ 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.		The stakeholder list for FY 2024 was established for both the mill and estates. This list includes a comprehensive range of external stakeholders such as local communities, adjacent smallholders, government authorities, contractors, suppliers, FFB suppliers, and NGOs. Each stakeholder entry includes a nominated representative with their contact number and address.	☒ 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.		The Code of Business Conduct (COBC) Handbook provides guidance on the standards of behaviour expected of all directors and employees of the SD Guthrie Group, and where applicable, counterparties and business partners. This includes Employees on secondment to Joint Ventures, affiliates or associates. The Counterparties are expected to comply with this handbook while our business partners are encouraged to adopt similar principle and standards of behaviour. The COBC also applies to all businesses	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			and countries in which the Group operates. The standards of behaviour are derived from the group's core values and business principles. The COBC is available in 5 languages ie. English, Bahasa Malaysia, Thai, Bahasa Indonesia and Dutch.	☐ 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.		Among the system in place to monitor compliance with the COBC include internal audits conducted by the Group Integrity Governance Assurance Department, tender awards to be decided by tender committee to ensure independence and transparency; and vendor COBC developed to outline the standards of behaviour required by SD Guthrie Berhad vendors which includes expectation to uphold human rights. Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group. All vendors are required to declare their compliance through the SD Guthrie Berhad Vendor Integrity Pledge which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking.	☒ 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.		The CU maintains its compliance with relevant legal requirements. Among evident of compliance observed: Tennamaram POM: ▪ Tennamaram POM MPOB License: 508430204000 valid until 29/02/2025. For activities: seller and transport of FFB, PK, CPO, SPO, buyer and transport of FFB, PK, CPO and storage of PK, CPO, SPO for 384,000 MT FFB ▪ License from Suruhanjaya Tenaga, License no. #2023/02577, valid until 30/10/2024, capacity 3100kw. ▪ License Abstract Water Source, license no. #SWAL (P14) 000143, valid until 31/08/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Permit for storage diesel (12000 litter), reference no. #SL/KSL/03/19/SK, valid until 10/01/2025. ▪ Weighbridge calibration from Dx Mxxxxxx Sdn. Bhd., siri no. #B429833959, #C142793282, calibrate on 17/11/2023, 02/09/2024. A Certified Environmental Professional in the Treatment of Palm Oil Mill Effluent Treatment System (CePPOMETS) is present at Tennamaram POM, the POM appointed Sxxxxx bin Axxxxxx Sxxxxx as Mill Manager ensuring specialized expertise in managing the effluent treatment system. ***As a result of this proactive approach and the implementation of effective effluent management measures, the previous NCR was satisfactorily closed.***	
			EQ (Prescribed Premise) Crude Palm Oil Regulations 1977 ▪ License number – 005918 valid until 30/06/2025. The license indicated that the mill has a capacity of 60mt/hr ▪ Treated effluent is allowed to be discharged as waterways – Sg. Selangor. ▪ Analysis of the final discharge was carried out on a monthly basis. Review of the results indicated that all parameters were within the regulatory limit such as <100 mg/l for BOD. ▪ The latest Quarterly report was sent to DOE on 14/10/2024 for Third Quarter 2024 (July to September). Final discharge report has been analyzed monthly by external accredited laboratory “SD Guthrie Research Sdn. Bhd.” on monthly basis. Sighted latest analysis has been carried out on 12/09/2024, 13/08/2024, 17/07/2024, and results were indicating BOD, pH, COD, Suspend solid, oil and grease, ammoniacal nitrogen, and total nitrogen. Based on the result, all the parameters were below from regular requirement (Jadual Pematuhan). ▪ Environmental Compliance Audit Report was conducted by	

			third party audit from Bxxxxx. The company has appointed Zxxxx Lxxxxx, DOE registered no. EA0112) to conduct a compliance audit on 27/02/2024. Overall, the audit concluded with 4 OFIs. *Air monitoring* ▪ Black smoke monitoring – Boiler No. 2 is equipped with an Electrostatic Precipitator (ESP) system that includes smoke density indicators and an alarm system to ensure compliance with environmental regulations and to maintain safe operational standards. During the audit, it was noted that the density meter for the boiler was functioning properly, demonstrating the effectiveness of the monitoring system in detecting and responding to variations in smoke density. ▪ Particulate matters – Stack sampling has been carried out on quarterly basis. Results of isokinetic stack sampling were found to be below the regulated limit of 150 mg/m^3. (115.50 mg/m^3). The stack sampling was carried out by Axxxx Hxxxx Ixxxxx Sdn. Bhd. Sighted, the latest stack sampling has been carried out on 15/03/2024. <u>Tennamaram POM</u> CHRA was conducted on 30/10/2020. The assessment was carried out by a qualified assessor from the Gxxxxxx Sdn Bhd, Mr Hxxx Sxxxxx Cxxx, DOSH registration no: HQ/09/ass/00/124 The assessment has been carried out for 8 work unit such as: Lab operator, Effluent treatment plant, Water treatment plant, Boiler station, Kernel plant, SW store, Workshop, Chemical store. <u>Tennamaram POM</u> ▪ Medical surveillances were conducted for 26 employees on 05/07/2024, 02/09/2024, 05/09/2024, at Uxxxxx Mxxxx by Dr. Mxxxxx Nxxxx Sxxxx, Occupational Health Doctor (OHD),	

			HQ/17/DOC/00/42. From the report, all employee fit to handled chemicals. ▪ Noise Risk Assessment (NRA) was conducted by Mxxx Rxxxx Hxxx Gxxxxxx #HQ/94/PEB/00/08 from Pxxxxx Exxxxxxx (M) Sdn. Bhd. dated 01/11/2021. ▪ Audiometric tests are carried out annually. The last audiogram was conducted on 30/09/2024 for 45 workers and 07/10/2024 for 49 workers. The audiometric test was carried out by Uxxxxx Mxxxx under supervision OHD Dr. Mxxxxxx Nxxxx Sxxxxx # HQ/17/DOC/00/42. From the result, 90 workers identified as normal hearing, 4 workers identified as hearing impairment. PPE was recommended i.e. to use ear plugs or earmuffs during work to prevent further impairment and workers must go annually for audiometric. *Scheduled Waste Regulations 2005* Tennamaram POM It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on 12/10/2024 and all the disposal was made by DOE licensed contractor named Pxxxxxx Fxxxx Sdn. Bhd. for items SW306, SW322, SW305, SW409, SW410. Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule via manual monthly and latest on 10/10/2024. License, permit, certificate finest (CF) and other regulations documents for estates: Bukit Cheraka Estate ▪ MPOB license no 526188002000 valid until 31/01/2025 ▪ MPOB license for nursery, license no: 589377011000 valid until 30/09/2025 ▪ CF for Air Receiver, PMT34554, PMT34551, PMT34552, valid until 15/04/2025	

			▪ Diesel permit for 14000 Litter and petrol for 455 Litter, reference no. #SL/KSL/01/21/SK, valid until 08/12/2025 ▪ Weighbridge calibration, siri no: B749111167, inspected by Dx Mxxxxxx Sdn. Bhd. on 12/08/2024. ▪ License Abstract Water Source, license no. #SWAL (P7) 001029, 001027, 001030, GWAL (P6) 001004, valid until 31/05/2025. Bukit Kerayong Estate ▪ MPOB license no 525572002000 valid until 31/12/2024 ▪ CF for Air Receiver, PMT21473, PMT5865, valid until 03/12/2024 ▪ Diesel permit for 10000 Litter, reference no. #BPGK,SEL/78/24, valid until 26/03/2027. ▪ Weighbridge calibrations, siri no: 204650007, inspected by Dx Mxxxxxx Sdn. Bhd. on 04/01/2025. Bukit Talang Estate ▪ MPOB license no 528217002000 valid until 31/03/2025 ▪ MPOB license for nursery, license no: 617182011000 valid until 28/02/2025 ▪ CF for Air Receiver, PMT481, PMTA32863, valid until 17/12/2025 ▪ Diesel permit for 12000 Litter, reference no. #SL/KSL/58/24/SK, valid until 22/05/2025. ▪ License Abstract Water Source, license no. #GWAL (p6) 000576, valid until 30/01/2025. ▪ Weighbridge calibrations, siri no: B829135377, B521967099, inspected by Dx Mxxxxxx Sdn. Bhd. on 31/10/2023, 14/03/2024. Tennamaram Estate ▪ MPOB license no 508325002000 valid until 28/02/2025 ▪ CF for Air Receiver, PMT88624, PMT87903, valid until 13/11/2025, 15/04/2025. ▪ Diesel permit for 11000 Litter, reference no. #SL/KSL/073/23/SK, valid until 22/05/2025. ▪ Weighbridge calibrations, siri no: B873456394, inspected by Dx Mxxxxxx Sdn. Bhd. on 23/03/2024.	

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.		The CU has documented the Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements. The CU was tracking any changes to applicable laws and had Mrs. Lxx Sxxxx Yxx and Mr. Axxxxx Ixxxx from the Group Sustainability Department (GSD) responsible for monitoring these changes and updating the Regional Sustainability Quality Management (RSQM) accordingly. Any changes in the law are disseminated to all CUs, which then update their legal registers as needed. Various sources were referred to for obtaining information about legal updates. This includes checking with industrial associations (e.g., MPOA, EMPA, SECA, etc.), attending seminars and conferences, purchasing law books, and visiting government agency websites. The latest review was conducted on 23/09/2024, related to the *Employees' Social Security (Amendment) Act 2024, Employment Insurance System (Amendment) 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.		Auditor has verified the boundary stone and pegs at Tennamaram, Sungei Buloh estate and Bukit Talang Estate. Number of Boundary Stones that had been identified and marked clearly with painted red posts were 12 on Tennamaram Estate, 13 on Sungai Buloh Estate, 7 on Bukit Talang Estate, 5 on Bukit Kerayong and 12 on Bukit Cheraka. The boundary pegs/ trenching was visible along the boundary adjacent to another plantation area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The list of stakeholders for the Mill and Estates in SOU Tennamaram was maintained by the respective sites. The stakeholders comprise of contractors, vendors/suppliers, neighbouring estates/smallholders, NGOs, government agencies, clinics, hospitals, etc. The stakeholder lists for all the units in SOU Tennamaram were all available and verified during the surveillance audit. The lists were updated in January 2024.	☒ 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.		The employment contracts and conditions of employment for contractor workers contained in employment contracts signed between the respective contractor on one hand, and their workers on the other. Among others, the contracts defined the regular working hours, deductions, overtime, EPF/SOCSO contribution, sick leave, holiday entitlement, maternity leave, notice of termination of contract & time of payment of wages, etc. in compliance with Employment Act, 1955. The employment contracts and conditions of employment for contractor workers were verified as follows: *Bukit Cheraka Estate* ▪ Contractor Name: Rxxxx Exxxxxx (Machinery rental) ▪ Contractor Name: Yxx Cxxxxxx Exxxxx (Road Grading) ▪ Contractor Name: Bxxxx Mxxx Exxxxxx (Grass cutting) ▪ Contractor Name: Bxxxx Exxxxxx (EFB Transporter) ▪ Contractor Name: Kxx Exxxxx Sdn Bhd (FFB Transporter) *Bukit Talang Estate* ▪ Contractor Name: Yxx Cxxxxxx Sdn Bhd (Replanting) ▪ Contractor Name: Bxxxx Exxxxx (EFB transporter) ▪ Contractor Name: Kxxxx Txxxx Sdn. Bhd. (FFB Transporter)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Tennamaram POM ▪ Contractor Name: Fxx Txxxxxx Sxxxx Sdn. Bhd., Mxxxx Axxxxx Sdn Bhd, Mx Bxxxxx Jxxxx, Nxxxxxx Ixxxxxxx (M) Sdn Bhd, Sxx Hxxx Sxxx Txxxxxx Sdn Bhd, Pxxxxx Sxxxxx Sdn Bhd, Sxxxx Txxxxxx Sdn Bhd, Sxxx Rxxxx & Txxxxx Sdn Bhd, Txx Txxx Kxxxx Sdn Bhd (CPO and PK transporter) ▪ Contractor Name: Sx Nxxxxx Exxxxxx Sdn Bhd *Tennamaram Estate* ▪ Contractor Name: Bxxxx Exxxxxx (EFB transporter) ▪ Contractor Name: Lxxx Sxx Exxxxxx (EFB transporter) ▪ Contractor Name: Kxxxxx Txxxx Sdn. Bhd. (FFB Transporter) ▪ Contractor Name: Sxxxx Exxxxxxx (Harvesting and Pruning Operation) ▪ Contractor Name: Nxxxxxxx Exxxxxx (Lorry and Farm Tractor) ▪ Contractor Name: Nxxxxx Cxxxx (Café) *Bukit Kerayong Estate* ▪ Contractor Name: Bxxxx Exxxxxx (EFB Transporter) ▪ Contractor Name: Rxxxx Cxxxxxx & Exxxxxxx Sdn Bhd (FFB Transport) ▪ Contractor Name: Nxx Txxxxxx Wxxx (Tractor Driver) All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements as verified through Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) which apply to all contractors for due diligence and meeting legal requirements. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, were clearly stated in contract between SD Guthrie Berhad and all contractors.	

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 contracts, including those for FFB supply contain clauses disallowing child, forced and trafficked labour as verified by audit team.	☒ 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		Tennamaram Palm Oil Mill is an Identity Preserved Mill and therefore only receives and processes FFB from its own internal sources.	☒ 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.		No FFB supplies are received from smallholders, and therefore this Indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		SOU 6 Tennamaram continued to have documented management projection plans up to 2027. Some of the parameters of Palm Oil Mill covered were, Management Cost, Mill Operation Cost like Reception, Fruit handling, Sterilization, Power Generation, Power Generation, Water Treatment, Administration and Capex. The CU maintained to have minimum 3 years' business plans for the 4 estates visited. The budget allocations at estates, include activities for operating expenditure i.e. upkeep, cultivation, harvesting & evacuation, welfare, capital expenditure, and RSPO compliance. Attention was given to crop projection, cost of production, cost per ton and per hectare indicators to monitor the performance of each operating unit. The cost of production was reviewed and compared against expenditure each year with projections in place for future years.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		SOU 6 Tennamaram had established and maintained replanting programme which was reviewed annually. Long range replanting was sighted until 2029.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		SOU 6 Tennamaram continued to conduct Management reviews after their Annual RSPO/MSPO Internal audits. The Internal Audits were conducted by Sustainability Compliance Unit, Group Sustainability Department. The audit reports are made available to the management for their review. Management Review meetings were conducted by the respective Managers. • Tennamaram Palm Oil Mill Management Review was then conducted on 12/09/2024 which was attended by 14 participants. • Bukit Cheraka Estate. Management Review was then conducted on 21/09/2024 which was attended by 19 participants. • Bukit Kerayong Estate Management Review was then conducted on 02/10/2024 which was attended by 14 participants. • Bukit Talang Estate Management Review was then conducted on 08/08/2024 which was attended by 14 participants. • Tennamaram Estate Management Review was then conducted on 25/09/2024 which was attended by 15 participants.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				

3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 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 action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification. The operating unit are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. See the Budget for housing repairs/upgrades, drainage system, sanitation, garden upkeep and CAPEX & OPEX from 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 6 Tennamaram continued to use and implement SOPs for each of the processes. Brief version of the SOP's was displayed at the appropriate locations. Copies of the documented SOP's were presented to the audit team. It was observed that the activities involved were safety, health, environmental, quality, social and good agricultural practices had followed the established SOP's. Standard Operating Procedures (SOP's) for Tennamaram Palm Oil Mill have been established, documented and in place. Those currently in use are as follows ▪ SOP for Palm Oil Mills, Doc SDP/SOP/01 Vs 2 dated 01/01/2019 ▪ SOP Structured Oil Recovery Assessment (SORA), Doc SDP/GSQM/SORASOP/01 Version 1 dated 07/01/2019 ▪ SOP Standard on Mill Housekeeping, Doc SDP/SOMH/01 Vs 1 dated 01/01/2019 ▪ SOP FFB Grading at Mill, Doc SDP/GSQM/FFBG/SOP Vs 1 dated 01/02/2019 Standard Operating Procedures (SOP's) for Estates had also been established, documented and in place. Those currently in use are as follows ▪ Agriculture Reference Manual (ARM) Issue 2 dated June 2021 ▪ Estate Quality Management System (EQMS) Manual dated 01/11/2008, ▪ Safety Standard Operating Procedures (SSOP) dated 25/02/2015, ▪ Human Right Charter 2024 & Responsible Agriculture Charter 2024. ▪ “Guidelines on River Management” Manual, ESH Management System Manual dated 01/07/2012, ▪ Health, Safety & Environment Management System (HSEMS) Manual 2021 – UM/HSE/MS/01	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Pictorial Safety Standards, and Security Guidelines (PSS). ▪ Plantations / Mill Quality Management System (PQMS / MQMS) standard operating manual ▪ Laboratory Process Control Manual ▪ Security Guidelines ▪ Migrant Worker Responsible Recruitment Procedure - 2021 The ARM included all operations in the estates from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and security. For all 4 estates, on top of the EQMS, contents of the Agriculture Reference Manual were disseminated to the workers through morning roll call and training. The Manual is also kept in the administration office where everyone can refer to. Site inspection and interview with workers confirmed that the SOP's had been implemented, and they understood the requirements of the SOP's, the bottom-line of which is Good Agricultural Practice and the care for their safety and health and the environment. The SOP for monitoring of peat soil subsidence is now Not Applicable as there are no peat soils in SOU Tennamaram based on the new soils map provided by Precision Agriculture Unit. There are procedures for managing the recruitment of local workers titled SOP - Hiring of Local Workers, Doc. No. 01-11-19. For recruitment of foreign workers (through agents), the 'SOPP - Workforce Management Unit, WMU-SOPP', Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) were applied. Among the documents that are verified by audit team as listed below: ▪ Surat Persetujuan Bayaran Maksimum oleh Tenaga Kerja Indonesia (TKI) kepada Agensi ▪ (PL) dan Sponsor (PL) ▪ Surat Pernyataan untuk Tenaga Kerja Indonesia Semenanjung ▪ Tawaran Pekerjaan Pekerja Asing Semenanjung Malaysia *(Indonesia)* ▪ Kontrak Pekerjaan – Tenaga Kerja Asing Semenanjung Malaysia *(Indonesia)* ▪ Declaration by Manpower Agents *(India)*	

			▪ Employment Contract (1st Party (Employer) and the 2nd Party (Employee) *(India)* Declaration of Recruitment Briefing Attendance *(India)*	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		SOU 6 Tennamaram had established mechanisms to ensure consistent implementation of procedures. The mechanism to check the consistentt implementation of the SOP are made by all levels of the three estate supervisory personnel. In addition, the management adopted the following check, and balances though visit of the following departments and superiors. Bukit Talang Estate ▪ A Noise Risk Assessment (NRA) was conducted by Rxxxxx Sxxxxxx (M) Sdn. Bhd. and assessed by Ts. Hxxx Mxxx Nxxxx (#HQ/10/PEB/00/112), with the report dated 27/10/2021. An additional NRA was performed on 29/04/2024, also assessed by Ts. Hxxx Mxxx Nxxxx, to include new roles such as backhoe, water pump, drone – meraque, tractor hasrul fertilizer lift (HFL), mechanical terrace fertilizer applicator (MTFA), mobile pump, mini tractor grabber (MTG), mechnanical buffalo (MB), excavator, grasscutter. ▪ Audiometric tests are conducted annually. The most recent audiogram was carried out on 20/06/2024 for 35 workers and 06/09/2024 for 5 workers. The tests were performed by Rxxxxx Sxxxxxxx (M) Sdn. Bhd., under the supervision of OHD Dr. Kxxx Jxx Xxx (HQ/22/DOC/00/00852). The results showed that 25 workers had normal hearing, while 15 workers were identified with Standard Threshold Shift (STS) and required retesting within 30-60 days. The retest yet to be conducted for 15 workers due to the report received 0n 17/10/2024. It is recommended that workers continue using appropriate PPE, such as earplugs or earmuffs, during work to prevent further hearing impairment. Additionally, annual audiometric testing is mandatory for all workers. Tennamaram Estate	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ A Noise Risk Assessment (NRA) was conducted by Rxxxx Sxxxxxx (M) Sdn. Bhd. and assessed by Ts. Hxxx Mxxx Nxxxx (#HQ/10/PEB/00/112), with the report dated 27/10/2021. An additional NRA was performed on 04/06/2024, also assessed by Ts. Hxxx Mxxx Nxxxx, to include new roles such as machine specialist merba, ASP sprayer driver, water pump, fogging, ST Geo, hooklift, mechanical buffalo, CMM crawler manuring machine, zeneoh blower, driller and ST 102. ▪ Audiometric tests are conducted annually. The most recent audiogram was carried out on 03/10/2024 for 30 workers. The tests were performed by Rxxxxx Sxxxxxx (M) Sdn. Bhd., under the supervision of OHD Dr. Kxxx Jxx Xxx (HQ/22/DOC/00/00852). The results showed that 25 workers had normal hearing, while 15 workers were identified with Standard Threshold Shift (STS) and required retesting within 30-60 days. The retest yet to be conducted for 15 workers due to the report received 0n 17/10/2024. It is recommended that workers continue using appropriate PPE, such as earplugs or earmuffs, during work to prevent further hearing impairment. Additionally, annual audiometric testing is mandatory for all workers. Sg. Buloh Estate ▪ A Noise Risk Assessment (NRA) was conducted by Rxxxx Sxxxxx (M) Sdn. Bhd. and assessed by Ts. Hxxx Mxxx Nxxxxx (#HQ/10/PEB/00/112), with the report dated 27/10/2021. An additional NRA was performed on 05/02/2024, also assessed by Ts. Hxxx Mxxx Nxxxxx, to include new roles such as road grader, manual grasscutter, P&D spray blower, grasscutter, mini tractor grabber, tractor DHA and backhoe. ▪ Audiometric tests are conducted annually. The most recent audiogram was carried out on 29/02/2024 for 31 workers. The tests were performed by Pxxxxxx Exxxxxxxx (M) Sdn. Bhd., under the supervision of OHD Dr. Mxxxxxx Nxxxx (HQ/17/DOC/00/0042). The results showed that 26 workers had normal hearing, while 5 workers were identified with Standard Threshold Shift (STS) and required retesting within 30-60 days. The retest was conducted on 28/05/2024. It is recommended that workers continue using	

			appropriate PPE, such as earplugs or earmuffs, during work to prevent further hearing impairment. Additionally, annual audiometric testing is mandatory for all workers. ***As a result, previous Minor NCR was satisfactory closed.***	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP's are monitored on a daily basis by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. The estates among others maintained.	☒ 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 Tennamaram Palm Oil Mill started a Social Impact Assessment in March 2013, with an area covering 10.59 hectares and a Palm Oil Mill Effluent (POME) area of 2.24 hectares. The Mill was established in 1930 and had a capacity of 60 metric tons per hour since 2008 with a workforce of 97 individuals. The crops from Tennamaram Estate, Sungei Buloh Estate, and Bukit Talang Estate are sent to this mill. Whereas the Social Impact Assessment (SIA) Report for Tennamaram CU (SOU 6 Tennamaram) was carried out from 17 to 19 June 2014, covering the Tennamaram Estate, Bukit Talang Estate, and Sg. Buloh Estate. The Environmental Impact Evaluation (EIE) and Environmental Impact Assessment (EIA), Environmental Management Action Plans, and Pollution Preventive Plan, which cover upstream activities such as FFB reception to downstream processes, were reviewed during the assessment. The POM management last reviewed these documents on 03/02/2024 at Tennamaram POM. The identification and evaluation of environmental aspects and impacts were conducted for all activities and processes related to mill operations. This thorough review ensures that potential environmental impacts are identified, assessed, and mitigated effectively. Significant environmental receptors include boiler stack emissions, which can contribute to air pollution, and the discharge of palm oil mill effluent (POME) to land applications, which can affect soil and water quality. However, the social management and monitoring plan for replanting activities was not effectively implemented and developed with participation of affected stakeholders. Besides, Environment management and monitoring plans were not effectively monitored. ***Bukit Cheraka Estate*** The addendum to the SEIA for replanting activities, dated 16/01/2024, was not effectively carried out. The assessment was limited to effected internal stakeholders. Additionally, there was no	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			consultation with the neighboring local communities from Taman Permai and Taman Pekerti. During interviews with a representative from Taman Pekerti, a complaint was raised regarding the increasing population of gnats (Agas) in the residential area. Furthermore, impacts on contractors, such as FFB transporters and replanting contractors, were also not communicated. The method for external stakeholder consultation was found to be ineffective. The consultation sessions were conducted on 08/10/2024 at the OU level. However, a review of the meeting minutes revealed that there were no discussions specifically addressing revisions to the SIA Management Plan, nor was there any mention of key activities such as replanting. The minutes focused primarily on raising awareness of RSPO and MSPO standards, and addressing open issues, without detailed guidance on the core topics requiring attention. ***Bukit Kerayong Estate*** ▪ The addendum to the SEIA for replanting activities, dated 14/05/2024, was not effectively carried out. The assessment was limited to effected internal stakeholders. Moreover, the potential impacts on contractors, such as FFB transporters and replanting contractors, were not communicated. The external stakeholder consultation process was also found to be ineffective. The consultation sessions were conducted on 17/10/2024 at the OU level. However, a review of the meeting minutes revealed that no specific issues related to revising the SIA Management Plan were discussed, particularly regarding key activities such as replanting. The minutes primarily focused on raising awareness of RSPO and MSPO standards, along with addressing open issues, without detailed attention to the specific topics that needed to be addressed. ▪ Environmental impacts were not consistently monitored. Evidence was observed at the Main Division Clinic, where traces of chemical application were detected within the clinic compound. ***As a result, Minor NCR DA 02 2024 was raised***	

3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The social management action plans are being reviewed and updated on an annual basis at SOU 6 Tennamaram. This takes into account inputs from internal & external stakeholder meetings such as Social Dialog, NUPW meetings, OSH Committee meetings, as well as Women & Children Committee meetings. The SIA review process included stakeholders' consultation with regard to social issues. The social management action plan was updated on e.g., 20/1/2024 [Tennamaram POM], 7/10/2024 [Bukit Talang Estate] 24/2/2024 [Tennamaram Estate]. The environmental management and monitoring plan was implemented, reviewed, and updated regularly in a participatory manner, including internal stakeholders such as workers' representatives, worker leaders, ethnic leaders, etc. and estate management, as well as external stakeholders, including government agencies, neighboring estates, local villagers, suppliers, and contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		SD Guthrie Berhad has developed a Workforce Management Unit Liaison & Recruitment (LR) Procedure and found no changes during this Surveillance audit 3. They were: ▪ Hiring local workers - SOP Hiring of Local Workers, Doc. No. 01-11-19. ▪ Hiring foreign workers - SOPP Workforce Management Unit, WMU-SOPP ▪ Termination – Industry Relation Manual – 08. Misconduct and Discipline. ▪ Migrant Worker Responsible Recruitment Procedure dated 20/08/2021.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.5.2	Employment procedures are implemented and records are maintained.		It was evident that the above-mentioned procedures are implemented, and relevant records are maintained and reviewed during the conduct of audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The hazard identification, risk assessment and risk control (HIRARC) procedure were established. Tennamaram CU have conducted the risk assessment on all its operations as well as determining their control measures. DOSH HIRARC Guideline 2008 was used by the SDGB with consultation input from respective OU Assistant Manager (Estate and Mill) to guide them in developing the Register. Besides HIRARC and CHRA associated mitigation plans such as use of PTW, valid Certificated Equipment and Machineries, employment of Competent Person and for those entering confined space health clearance certificate from DOSH-Registered OHD were undertaken by the Operating Unit assessed. The mill had conducted risk assessment on all its operations as well as determining their control measures annually. Last review was on 30/06/2024 related to Dispatch activities. Risk assessment on activities such as boiler, grading, loading ramp, sterilizer, ESP, digester & press, clarification, etc. have been carried out and control measures determined. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. The estates have conducted risk assessment on all its operations as well as determining their control measures annually. Last review was	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			on 18/07/2024 (Bukit Cheraka Estate) related all activities and on 10/02/2024 (Bukit Kerayong Estate), 12/05/2024 (Bukit Talang Estate) related to harvesting operation and 25/07/2024 (Tennamaram Estate) related to harvesting operation. Risk assessment on activities such as harvesting, weeding, manuring, pruning, replanting, etc. have been carried out and control measures determined. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Occupational health and safety (OHS) management plan for Tennamaram CU has been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2024 were acceptable. Besides that, the effectiveness of the H&S plan to address health and safety risks to people are monitored by estate management. Furthermore, Regional Health Safety & Environment (RHSE) have carried out the internal audit with yearly frequency regarding safety and health requirement and regulation based on the implementation. Other than that, the workplace inspection was done in monthly basis to ensure all H&S plan was done effectively. Reports produced from each visit by the assigned party were verified and available and comments for correction or corrective action and improvement were noted accordingly by the OU.	☒ 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.		The operating units visited have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted based on individual job designations, aligning the identified training with the specific requirements of each role to ensure relevance and effectiveness. The training needs were categorized for management, employees, and contractors, and have been systematically programmed for delivery throughout FY 2023 and 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		SOU 6 Tennamaram had trained their staff, workers and records of training were kept in the RSPO training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue. Some of the training conducted in 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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.		Appropriate training for personnel involved in tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) was conducted on 23/07/2024 by the Quality Executive. The training was attended by the Person-in-Charge (PIC), Assistant Personnel (AP), staff members, and weighbridge operators. The attendance list and photographs were verified. Additionally, training for contractor transporters was conducted earlier, on 13/02/2024. During an interview with the PIC responsible for handling the weighbridge, it was confirmed that they understood the critical points related to receiving Fresh Fruit Bunches (FFB).	☒ 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.		Tennamaram Palm Oil Mill (TPOM) sourced for their FFB only from estates under the same SOU 6 which involve Tennamaram estate, Sungai Buloh estate and Bukit Talang estate. They also receive diverted certified crop from SOU 7 – Bukit Cheraka and Bukit Kerayong estates (start joined SOU 6 on February 2024). The audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill		No changes to the certified products produced by Tennamaran POM. The CPO and PK produced will be sold under the IP and/or MB models depending on the market demand.	☒ Conform ☐ Major Nonconformity

	may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.			☐ 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 3.6. Information of Previous & Current License (Identity Preserved).	☒ 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		The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. Their Palm Trace details are as followed; **Member Name** Member Name : Tennamaram Oil Mill PalmTrace Account ID : RSPO_AC1000000165 Website: Holding Name: SIME DARBY FUTURES TRDNG SDN BHD GPS Coordinates (Latitude, Longitude) : 3.395639, 101.417614 **License Information** Commodity : Palm Oil PalmTrace Member ID : RSPO_PO1000000157	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			RSPO Membership Number : 1-0008-04-000-00 Type of Business : Oil mill License Status : Active (21-03-2024 - 20-01-2025) Supply Chain Model : Identity Preserved, Mass Balance **Visiting Address** Street : Kilang Kelapa Sawit Tennamaram K/B No. 211 City : Bestari Jaya, Selangor Postal Code : 45600 State / Province : Country : Malaysia Phone Number : +603 32719062 **Mailing Address** Street : Kilang Kelapa Sawit Tennamaram K/B No. 211 City : Bestari Jaya, Selangor Postal Code : 45600 State / Province : 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		Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' document ID: SDP/GSD/202401/SCCS approved on January 2024 and effective January 2024. -Appropriate training for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) has been conducted on 23/07/2024 by Quality Exec attended by PIC, AP, Staff, Weighbridge Operator and Attendance list & photograph was seen. Training for contractor transporter has been carried out on 13/02/2024. During interview with PIC handling weighbridge was confirmed he understand related to critical point during received the FFB. - Letter of Appointment as Person in Charge for SCCS for Assistant Manager (Zxxxxx Bin Mxxxxxx Nxxxx) dated 01/02/2024 sighted	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		and found adequate. He's being assisted by SHO and other relevant mill personnel. Based on interview with Mr Gxx Kxxxxx (weighbridge Clerk), it was found that she had acquired necessary knowledge pertaining to RSPO Supply Chain standard requirements and was familiar with the various internal procedures/ records/ reports. -TPOM had continued to implement the procedures it had on receiving and processing of RSPO certified and non- certified FFBs. (Refer para. 7.0 of the SOP - Receiving FFB at the Mill) it has described how TPOM manages the FFB from certified source. Details of WB ticket reported as per indicator 3.8.7.	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and		As describe under para 18.0 – Internal audit- SOP for Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' document ID: SDP/GSD/202401/SCCS approved on January 2024 and effective January 2024, TPOM refer to this procedure which is follow the RSPO Supply Chain Certification Standard Revision 2020 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2020 requirements. RSPO internal audit was conducted on 24/07/2024 by Fxxxxx Axx Wxxxx (lead auditor), Nxxxx Mxxxxxx Zxxxxx, Wxx Qxxxxxx Sxxxx, Dxxxxxxxx Axxxxxx and Sxxxxxxx Axxx. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. There are 2 NCR and 2 OFI for SCCS. Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. Auditor also sighted the effectiveness of implementation from corrective action taken by CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		Documented procedure has defined management review will be conducted once a year Management review meeting has been conducted on dated 12/09/2024 (combine RSPO, RSPO SCCS and MSPO).	
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.		Tennamaram POM had continued to receive certified FFB from own SOU Estate Which is Sg Buloh Estate, Tennamaram Estate, and Bukit Talang Estate and another certified SOU Estate Dusun Durian Estate, West Estate, East Estate, and Sepang Estate, meanwhile, Bukit Cheraka Estate and Bukit Kerayong Estates (joined SOU 6 on February 2024). The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Estates for the month of October 2023 – September 2024. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and its supplying estate.	☒ 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;		The procedure in handling of sale and delivery was sighted and found adequate. Sales activities usually handled by Sime Darby Oils - Global Trade Team (HQ) on behalf of POM. Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, TPOM has deliver certified materials to end buyer such as Sime Darby Oil Carey (SDOC) for crude palm oil SDOC KCP. Therefore, following are sample of certified CPO & PK sales which comply to standard requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			
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		No outsource for mill operation except for CPO & PK transporter. There are 3 outsource company CPO transporter i.e. 1. (ad-hoc) Mxxxx Axxxxx Sdn Bhd (agreement sign on 06/08/2024- valid until 31/10/2024) 2. (ad-hoc) Mx Bxxxxx Jxxx Sdn Bhd (agreement made on 23/02/2024- valid until 31/10/2024) 3. (ad-hoc) Nxxxxxx Ixxxxxxxx (M) Sdn Bhd (agreement made on 23/02/2024 – valid until 31/10/2024) 4. (ad-hoc) Sxx Hxxx Sxxx Txxxxxxx Sdn Bhd (agreement sign on 11/07/2024- valid until 11/09/2024) 5. (ad-hoc) Pxxxxxx Sxxxxxx Sdn Bhd (agreement sign on 16/05/2024-valid until 15/07/2024 6. (ad-hoc) Sxxxxx Txxxxxx Sdn Bhd (agreement sign on 23/02/2024 – valid until 31/10/2024) 7. (ad-hoc) Fxx Txxxxxx Sxxxxxx Sdn Bhd (agreement sign on 16/05/2024-valid until 15/07/2024 8. (ad hoc) Txx Txxx Kxxx Sdn Bhd (agreement sign on 23/02/2024 – valid until 31/10/2024). 9. (ad hoc) Sxxx Rxxxxx & Txxxxxx Sdn Bhd (agreement sign on 23/02/2024– valid until 31/10/2024) – not used	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
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 person for transporters were made available and up to date in the stakeholder list and was updated on 01/09/2024.	☒ 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		Tennamaram SOU has inform CB for 8 new transporter handling CPO transportation on date 23/7/2024. ***Thus, previous NCR was satisfactory closed.***	☐ Conform ☒ Major Nonconformity

	of RSPO certified oil palm products.			☐ Minor Nonconformity ☐ 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 and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.		Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date. Relevant record was maintained for more than 3 years as per Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' document ID: SDP/GSD/202401/SCCS approved on January 2024 and effective January 2024- 5.0 (clause 5.4) control of documents & records.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		TPOM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		TPOM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Sime Darby oils- Global Trading (GT) team responsible for the purchase and sell of raw material and finished product respectively. Relevant information will be provided to TPOM for reference on site. The dispatch of the RSPO certified CPO/ PK to buyer by TPOM were made based on agreement, as per noted in sales contract.	☒ 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		Registration of Transactions (i) The mill shall complete the Shipping Announcement on the RSPO IT platform for RSPO-certified products sold as certified to refineries, crushers, or traders within three months of dispatch. The dispatch date is defined as either the Bill of Lading date or the dispatch documentation date. (ii) Based on verification through RSPO IT Platforms - Palm Trace transaction report -Certificate Allocation Log - there was no activity removed for RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage, previous certified volume was carried out through monitoring of certified volume base on projection data period. ***Thus, previous NCR was satisfactory closed.***	☒ 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. TPOM 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.		Policy to respect human rights available in the SD Guthrie Berhad Human Rights Charter Revised 2024 (HRC 2024). The scope of this HRC 2024 encompasses workers (men, women, migrant, trans-migrant, contract and casual), employees (all levels of the organisation) and parties and communities surrounding SD Guthrie Berhad operations. The commitments under the HRC 2024 include engaging and empowering local communities, respect and uphold labour rights, respect and uphold children's rights, protection of human rights defenders, whistle blowers, complainants, and community spokespersons. Among others, the HRC 2024 is states the Company's commitment to safeguarding the confidentiality of those involved. The HRC 2024 was effectively communicated to all levels of the workforce, including operations staff, FFB suppliers, contractors, and local communities. This was verified during assessments at the following locations: Tennamaram Estate (24 June 2024), Tennamaram POM (22 January 2024), Bukit Cheraka Estate (23	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			January 2024), Bukit Kerayong Estate (2 May 2024), and Bukit Talang Estate (10 January 2024).	
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 the CU 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.		The system used by the SOU 6 Tennamaram in resolving disputes and grievances exists in the procedure called "Tatacara Perundingan Dalam Menangani Rungutan Dan Aduan", and Procedure for Communication and Stakeholder Engagement Procedure 2024, Grievance Response Standard Operating Procedure 2024. The Mill and Estates within SOU 6 each have its own Internal Complaint Book and External Communication Book. The Internal Complaint Book was used for employees to lodge complaints pertaining to their houses, and there is evidence that the complaints were resolved in a timely and appropriate manner. The external book was reviewed and found no complaints against the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Based on interview with stakeholders such as contractors and local communities representatives, confirmed the system was fully understood by the affected parties.	☒ 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 established revise their Grievance Response Standard Operating Procedure, version 2 with approved on 18/07/2022. The procedure describes timeframe for external communication to provide feedback within two weeks of the date of receipt for communication requiring direct feedback and within one week of the completion of the investigation for communication requiring investigation. Appendix 01 described in section 4.3 of 'Wrongdoing – Occupational Fraud & Abuse, cases related to breaches of any group policies and/or COBC, Independent legal/body and technical advice will be involved depending on the nature of the complaint.	☒ 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.		The company revise their Grievance Response Standard Operating Procedure 2024 as at audit date. The negotiation process involving the estate management, representatives from the disputed parties, zone heads, third parties and stakeholders shall be carried out. Upon failure of the negotiation process, legal proceedings may follow, and the complainants have the ability to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. Onsite interviewed with the external stakeholders and sampled workers informed they have been briefed on the complaint mechanism channel which currently implement by the company.	☒ 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.		Contributions to community development that are based on the results of consultation with local communities during stakeholders meeting are demonstrated.	☒ 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 Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		Evidence of legal ownership of the land including history of land tenure was verified during this audit. For Tennamaram, Sungei Buloh and Bukit Talang Estate the land was previously owned by Kumpulan Guthrie Berhad and Golden Hope. It was then transferred to Sime Darby after the merger in 2007. Kumpulan Guthrie Berhad and Golden Hope has bought the land from Selangor State government since 26 July 1924. Each estate had legal use of the land through an Ownership signed by the Lands and Surveys of Kuala Selangor following the payment of premium and Land fee.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and 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 reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. The audit team had confirmed that there was no land issues related to previous owners.	☒ 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).		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. The audit team had confirmed that there was no land issues related to previous owners.	☒ 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. The audit team had confirmed that there was no land issues related to previous owners.	☒ 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. The audit team had confirmed that there was no land issues related to previous owners.	☒ 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		Based on Social Impact Assessment (SIA) Report for SOU 6 Tennamaram and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. The audit team had confirmed that there were no land issues related to previous owners.	☒ 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☒ 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		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land	☒ Conform

	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.		acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported in 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☒ 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.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.	☒ 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.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.	☒ 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 compensation process is incorporated in the Sustainable Plantation Management System document issued on 1/11/2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the SD Guthrie Berhad Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (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.		In accordance with the 'Tatacara Perundingan Dalam Menangani Rungutan Dan Aduan", the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.	☒ 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.		There were no scheme small holdings at Tennamaram SOU. The Fresh Fruit Bunches are supplied from SD Guthrie Berhad owned estates which are certified to RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There were no affected parties that need any negotiated agreements, compensation and payments.	☒ 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 compensation process is incorporated in the Procedure for Land Acquisition and New Planting Activities for Oil Palm 2024. The procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the SD Guthrie Berhad Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate.	☒ 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.		It has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		It has been verified that the land is legitimately owned by SOU Tennamaram since 26/7/1924. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.	☒ 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.		Land conflict is not present in the area of the unit of certification. The audit team has also interviewed villager representatives, it can be concluded that there was no land conflict at SOU Tennamaram.	☒ 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		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations.	☒ 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 was no conflict or dispute over the land. It has been further confirmed through interviews with villager representatives, it can be concluded that there was no land conflict or dispute at SOU Tennamaram.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Fresh Fruit Bunches were supplied from SD Guthrie Berhad owned estates (Tennamaram Estate, Bukit Talang Estate & Sungei Buloh Estate) and inclusive of new member which is transfer from SOU Bukit Kerayong which is Bukit Kerayong and Bukit Cheraka which are certified by RSPO. There was no third-party FFBs sent to the mill. Thus, no contract involved with smallholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Fresh Fruit Bunches were supplied from SD Guthrie Berhad owned estates (Tennamaram, Bukit Talang & Sungei Buloh Estate) which are certified by RSPO. There was no third-party FFBs sent to the mill. Thus, no contract involved with smallholder.	☒ 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.		Fresh Fruit Bunches were supplied from SD Guthrie Berhad owned estates (Tennamaram Estate, Bukit Talang Estate & Sungei Buloh Estate) and inclusive of new member which is transfer from SOU Bukit Kerayong which is Bukit Kerayong and Bukit Cheraka which are certified by RSPO. There was no third-party FFBs sent to the mill. Thus, no contract involved with smallholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		Fresh Fruit Bunches were supplied from SD Guthrie Berhad owned estates (Tennamaram Estate, Bukit Talang Estate & Sungei Buloh Estate) and inclusive of new member which is transfer from SOU Bukit Kerayong which is Bukit Kerayong and Bukit Cheraka which are certified by RSPO. There was no third-party FFBs sent to the mill. Thus, no contract involved with smallholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews conducted with contractors and suppliers, found there are existing contracts which were fair, legal and transparent and have an agreed timeframe (valid until 31/12/24 & 31/12/25). Interviews with these contractors' representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.	☒ 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.		These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. Audit team has verified the latest payments record for month of September 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing Equipment in Tennamaram POM has been calibrated in yearly basis using Metrology Corporation Malaysia Sdn Bhd at Tennamaram POM on 2/9/2024 and 17/11/23, Bukit Cheraka Estate on 25/9/24, Bukit Kerayong Estate 25/9/24, Bukit Talang Estate on 14/3/24 and Tennamaram Estate on 23/4/24.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who		SOU Tennamaram supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Engagement meeting namely Stakeholder smallholder on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		RSPO/MSPO on during external stakeholders meeting at Tennamaram Estate and Tennamaram POM on 25/9/24, Bukit Cheraka (23/1/2024) and Bukit Talang Estate on 25/9/24 (Govt Agencies, Contractor, Surrounding smallholder, Villagers), Bukit Kerayong on 17/10/24 and Bukit Cheraka (8/10/2024). to promote on RSPO certification. However, currently the Growers and villagers were not in favor of the RSPO implementation due to high cost. Their only focus for MSPO first.	☐ 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.		There is a document namely “Flowchart and Procedures on Handling Land Disputes”, Flowchart and Procedure on Handling Social Issues. SD Guthrie Berhad Whistleblowing Policy ensures anonymity. The Policy contains the Whistle Blower Complaint Response where the complainant has the option of remaining anonymous by not revealing his/her identity.	☒ 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 SOU Tennamaram supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Engagement meeting namely Stakeholder smallholder on RSPO/MSPO during external Tennamaram Estate and Tennamaram POM on 25/9/24, Bukit Cheraka (23/1/2024) and Bukit Talang Estate on 25/9/24 (Govt Agencies, Contractor, surrounding smallholder, Villagers), Bukit Kerayong on 17/10/24 and Bukit Cheraka (8/10/2024) to assess their needs for support to improve their livelihoods and their interest in RSPO certification, hence, promote on RSPO certification. However, currently the Growers and villagers were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			not in favor of the RSPO implementation due to high cost. Their only focus for MSPO first.	
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.		Latest Engagement meeting namely Sighted the latest Engagement meeting namely Stakeholder smallholder on RSPO/MSPO during external Tennamaram Estate and Tennamaram POM on 25/9/24, Bukit Cheraka (23/1/2024) and Bukit Talang Estate on 25/9/24 (Govt Agencies, Contractor, Surrounding smallholder, Villagers), Bukit Kerayong on 17/10/24 and Bukit Cheraka (8/10/2024) to assess their needs for support to improve their livelihoods and their interest in RSPO certification, hence, promote on RSPO certification. However, currently the Growers and villagers were not in favor of the RSPO implementation due to high cost. Their only focus for MSPO first.	☒ 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..		However, currently the Growers and villagers were not in favor of the RSPO implementation due to high cost. Their only focus for MSPO first.	☒ 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.		The Engagement meeting namely Stakeholder smallholder on RSPO/MSPO during external. Sighted the latest Engagement meeting namely Stakeholder smallholder on RSPO/MSPO during external Tennamaram Estate and Tennamaram POM on 25/9/24, Bukit Cheraka (23/1/2024) and Bukit Talang Estate on 25/9/24 (Govt Agencies, Contractor, Surrounding smallholder, Villagers), Bukit Kerayong on 17/10/24 and Bukit Cheraka (8/10/2024) to assess their needs for support including women or other partners in their supply base, to improve their livelihoods and their interest	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			in RSPO certification, hence, promote RSPO certification. However, no specific pesticide handling session carried out.	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Currently SD Guthrie SOU Tennamaram has created a system to trace their stakeholders around their estates. But so far smallholders and Growers in SOU Tennamaram Area don't want to get invol=ved in RSPO certification because of financial restriction. But SOU Tennamaram do regularly review and publicly reports on the progress of the smallholder support program. The report is always made publicly available in their website.	☒ 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.		SD Guthrie Berhad have implemented Human Right Charter 2024. The policy shall be guided by the commitments spelt out in the Company's in Human Rights Charter (HRC) where stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The policy and HRC were communicated through the morning muster briefing to all workers. Interviews were conducted with a diverse group of workers (foreign, local, male, and female) and staff across all sampled units within Tennamaram CU. All workers interviewed confirmed that there was no form of discrimination. They reported being given equal employment opportunities and enjoying all the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			benefits and amenities provided by the company, regardless of their gender or nationality.	
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		Based on the reviewed documentation, such as employment contracts and letters of offer, pay slips, housing allocations at worker quarters, and audit interviews, there is no evidence that local and foreign workers, women, and local communities have been discriminated against. Interviews conducted with a sample of workers (male, female, local, and migrant) as well as local communities confirmed this. There is also no evidence of migrant workers having paid recruitment fees. Sampled pay slips showed that workers receive the same daily rate of RM57.69 per day for the same work, irrespective of gender, age, or nationality. The employment contracts and pay slips of the following workers were sampled in accordance with indicators 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 the Career Progression for Workers Level (both local and foreign workers), Doc. No.: SDP/HRUM/2020/SOP01 where the promotion of workers is based on the work performance, suitability and the leadership quality of the worker. For requirement, the company has established the Hiring of Local Workers procedure and Workforce Management Unit Liaison & Recruitment procedure to explain the recruitment processes for both local workers.	☒ 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		Based on interviews with sampled female workers and the estate medical assistant, there was no evidence that pregnancy tests are being conducted as a discriminatory measure. This policy reflects the company's commitment to non-discrimination and respect for workers' rights. In alignment with health and safety procedures, should a worker whose job involves contact with chemicals (e.g., sprayers or lab assistants) become pregnant, she would	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			immediately be reassigned to an alternative job that does not involve contact with chemicals. This reassignment ensures the health and safety of both the worker and her unborn child, demonstrating the company's dedication to providing a safe and supportive work environment for all employees.	☐ 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.		The Gender Committee has been established at the level of each operating unit, with meetings and activities scheduled quarterly and meeting at SOU level is optional. These quarterly meetings review progress, and recent meeting minutes were recorded and verified.	☒ 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 equal opportunities policy is contained within the policy of Human Right Charter 2024, which states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The Human Right Charter 2024 was displayed on notice boards in both Bahasa Malaysia and English. Interviews were conducted with workers, including local male and female employees as well as foreign workers from India, Bangladesh, Nepal, and Indonesia. All workers confirmed that they receive equal pay for the same scope of work. For example, sprayer gang members are paid on a daily-rated basis, and this rate is consistent across all members of the gang. Similarly, harvesters are paid the same rate within the estate, with variations only applicable to tasks involving tall palms and short palms due to the nature of the work. General workers in both the mill and estates also confirmed receiving daily wages in accordance with 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 Tennamaram 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. At all estates, the piece rate pricing was structured in accordance with minimum wage regulations, ensuring compliance with legal standards. The rates were communicated transparently through the Mandore and displayed on the noticeboard to provide workers with clear and accessible information. Furthermore, as stated in the employment contract, it is the responsibility of the company to explain the terms of employment and the company regulations before the workers sign the contracts. In general, the workers understood the basic employment terms. Samples of the monthly pay slips and employment contracts were made available and reviewed during the audit. Each pay slip documents the name of employee, employee ID, month of pay, income (basic, overtime, allowances), deductions (statutory such as EPF, EIS for local workers only, SOCSO and non-statutory such as shop deduction, passport book deduction), net salary, annual leave, public holiday and medical leave taken, etc. 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
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		Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc. The terms are in compliance with the Employment Act 1955, Minimum Wages Order 2022, SOCSO Act 1969, EPF Act 1991, EIS Act 2017, and the MAPA/NUPW agreement. Payroll documents, namely the pay slip, also give accurate information on compensation for all work done. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay.	☒ 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, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The Tennamaram CU has complied with legal requirements and Collective Agreement under MAPA/NUPW Agreement on The Wages of Harvesters, Harvesting Kanganies, Loaders and Other Loaders on Oil Palm Estates 2019, MAPA/NUPW Field and Other General Employees and Fringe Benefit Agreement 2019 and MAPA/NUPW Palm Oil Mill Employees Agreement 2019. The agreement shall be deemed to have come into force with effect from 1st January 2019 and shall remain in force for a continuous period of three (3) years. The new CA still pending for approval until to date. Estate Medical Assistant interviewed during the audit also confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 98 days paid	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			maternity leave. There is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		The CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to all workers stipulated with Workers Housing Management Procedure dated 30/06/2022. During the site inspection of workers' quarters across all estates and the POM, the cleanliness and overall upkeep of the housing compound and workers' houses were found to be satisfactory. The perimeter and monsoon drains were well-maintained, with no signs of water clogging. Waste management was effectively implemented, as no waste was observed within the housing compound. Furthermore, no open burning activities were detected in the housing area, demonstrating compliance with environmental and health regulations. ***As a result, previous NCR was satisfactory closed.***	☒ 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 the workers have been provided with 10kg of rice once every two months as per company's policy. Interviewed with the workers confirmed that they are easily access to adequate, sufficient and affordable foods where the estates sundry shop.	☒ 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 provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement	☒ 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		benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, SOU 6 Tennamaram management conducted Prevailing Wage Assessment based on check-roll worker for period of October 2024. Review of pay slips found that the salary received complied with the Minimum Wage Order 2022 and the decent living wage set up by the group which local workers received wages with average of RM2,061.10 per workers and for foreign workers received wages with average of RM2, 687.04 per workers.	☐ 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 available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Tennamaram 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		Recognition of freedom of association is available in SDP's Human Rights Charter 2020. Paragraph 3.2.4 states commitment to respect freedom of association, respecting the rights of employees to form and join unions and bargain collectively. The company respects the rights of all personnel to form and join trade unions of their choice to bargain collectively and the workers have their freedom to join the NUPW/MAPA union.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	implemented		During the interview with sampled local and foreign workers, there is no evidence received that there is restriction from the company to allow workers to join trade union. The workers have their freedom to join the union.	☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		The National Union Plantation Workers (NUPW) is the union that represents workers of Tennamaram SOU 6 CU. Union membership is open to both local and foreign workers and the workers' representative elected by the NUPW/MAPA itself which is an independent party. The Social Dialogue was introduced and implemented at Tennamaram CU to comprising POM/estate management and worker representatives who have been elected by the workers themselves as a communication channel between management and workers. The interval meeting was carried out every month to gather the information such as feedback from the workers in term of Social, Safety, Environmental, Welfare issues, etc. All the feedback were highlighted in the minutes meeting and Social Dialog Online Tracker (SDOT) for tracking system and action plan.	☒ 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		Interview with workers union representatives (NUPW Chairman & NUPW Secretary) and workers representative from Social Dialog confirmed that they were independently elected as the NUPW/Social Dialog by all members of NUPW/Social Dialog among mill and estates workers via an election without interference by the management.	☒ 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 Group Sustainability & Quality Policy Statement signed by Group Managing Director on 02/12/2019 includes as below: We respect the rights of our employees, our workers in our operations and our communities through our commitments which include, but are not limited to: ▪ Providing Equal Opportunities: We promote diversity and inclusion and will not condone discrimination. ▪ Respecting Freedom of Association: We respect the rights of employees to join and form organisations of their own choice and to bargain collectively. ▪ Ensuring Favourable Working Conditions: We ensure decent living and working conditions for all our employees. We strive to provide a fair wage and access to basic needs for all our employees and workers in our operations. ▪ Enhancing Safety and Health: We provide a safe and healthy working environment for our employees and workers in our operations and support the wellbeing of our communities. ▪ Respecting Community Rights and the Rights of Indigenous People: We uphold the process of Free, Prior and Informed Consent and recognise that the local communities have the right to give or withhold their consent to proposed projects that may affect the lands they own, occupy or otherwise use. ▪ Protecting the Rights of Vulnerable People: We respect the rights of vulnerable people such as marginalised groups, persons of different abilities and refugees. ▪ Protecting the Rights of Children: We seek to promote the wellbeing of children and safeguard them from any form of maltreatment or exploitation, including child sex tourism, child trafficking, child labour and child pornography. ▪ Verification of workers master list confirmed that there is no child labour hired. For contractors, the abolishment of child labour & protecting the rights of children available in the Vendor COBC clause 5.8, Human Rights Charter-protecting the rights of children.	☒ 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		The records of employment documentation verified, including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements above 18 years old	☒ Conform

	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		met for all the workers employed in all operating units within Tennamaram CU. The computerized SAP database system is able to verify and screen the age of employees upon data entry.	☐ 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.		Based on the documents reviewed, interviews conducted, and observations made, there was no evidence to suggest that any individuals below the age of 18 are employed at the estates or the POM. This was verified through the examination of employee master lists from each operating unit, which included workers' personal details and birthdates. Interviews with a representative sample of workers and staff, along with observations during field visits, further confirmed that all employees are over 18 years of age.	☒ 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 has communicated to the stakeholders through stakeholders' consultation regarding the Human Rights Charter and emphasized that the risk of child labour to the stakeholders.	☒ 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 has developed Human Rights Charter policy where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			An interview session was conducted with a sample of female local workers. All workers confirmed that they were aware of and understood the policy's implementation and that it was communicated during the muster briefings. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The Sexual Harassment Policy and the flowchart for handling social issues have been explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment.	☐ 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 CU has developed a Human Rights Charter policy, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. The policy and procedure were also communicated to all levels of the workforce through Morning Muster, Union Meeting, and the Gender Committee. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence. Based on interviews with sampled female workers, there is evidence that this standard is being implemented: female workers are entitled to 96 days of paid maternity leave, and pregnant women are assigned light work. They demonstrated a clear understanding of their reproductive rights and expressed their awareness.	☒ 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		As verified during on-site interview with medical assistants at Tennamaram OUs and they had taken actions to address their needs of new mothers in the CU. Sampled during the audit for Tennamaram POM, was the new mothers need assessment report dated 22/7/2024 which was confirmed from interview with the medical assistants. Visit to NEST at Bukit Cloh Division and CRECHE at Main Division, Bukit Cherakah Estate at also found no issues related to new mothers.	☒ 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 has established Suara Kami Helpline. According to the procedures dated 15/04/2022, this is an alternative independent third-party worker grievance channel with multi-languages and multi-interfaces (toll-free number, SMS and Facebook) that assures worker confidentiality unless personal details are required, where in such situations, consent will be sought by the system receiver. Grievance Response Standard Operating Procedure dated 18/07/2022. This including Suara Kami, Workers Helplines, Sexual Harassment. Interviews with workers confirmed their awareness of the complaint procedures. No cases of sexual harassment or violence have been reported, indicating that the procedures are effectively promotion a safe and supportive workplace. This approach promotes a culture of trust and respect within the organization.	☒ 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 a representatives' sample of foreign workers revealed several positive aspects of their employment conditions: Passport Security: Workers retain their passports, which are secured in safety lockers provided by management. Passports are only surrendered for permit renewal, showing responsible document handling. Contract Fairness: There are no reports of contract substitution, indicating fair employment practices. All foreign workers were employed through Worker Management Unit. They understand the job application process and that all recruitment costs are covered by the company. Voluntary Overtime: Overtime work is voluntary and appropriately paid, with no forced overtime. Workers also have the freedom to leave the premises as they choose, showing respect for their autonomy. Employment Termination: There are no disciplinary measures related to resignation or termination, reflecting a commitment to respecting workers' decisions. Workers confirmed that there is no debt bondage or wage withholding, highlighting fair and ethical treatment.	☒ 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		Human Rights Charter and can be easily access via https://www.sdguthrie.com/ where they committed as below: a. Providing equal opportunity. b. Respecting freedom of association c. Eradicating any form of exploitation d. Ensuring favourable working conditions e. Enhancing Safety and Health Interviews with 45 foreign workers (Bangladeshi [10], Indian [8], Indonesian [25], Nepal [2]), Indonesia (25) found they are provided with induction training prior to work. Besides, they were provided with decent living conditions and free from any	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr><td></td><td></td><td></td><td>discrimination. The workers informed that they were treated equally without any discrimination. No contract substitution has also occurred.</td><td></td></tr>
<tr><td colspan="5">Criterion 6.7:
Appropriate health and safety measures are in place.</td></tr>
<tr><td>6.7.1 (C)</td><td>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</td><td></td><td>Records of regular meetings between the responsible person and workers to discuss health and safety have been verified to the satisfactory maintained. OSH Committee meetings are held once in three months. Review of the minutes of the meeting:
<table>
<tr><td>Estate/Mill</td><td>Date Conducted Meeting</td></tr>
<tr><td>Tennamaram POM</td><td>30/09/2024, 12/09/2024, 13/06/2024, 08/03/2024</td></tr>
<tr><td>Bkt Cheraka Estate</td><td>18/10/2024, 18/07/2024, 18/04/2024, 19/01/2024</td></tr>
<tr><td>Bkt Kerayong</td><td>20/09/2024, 20/06/2024, 20/03/2024, 20/1/2023</td></tr>
<tr><td>Bkt Talang</td><td>13/08/2024, 15/05/2024, 07/02/2024, 07/11/2023</td></tr>
<tr><td>Tenamaram Estate</td><td>24/10/2024, 24/07/2024, 26/04/2024, 26/01/2024</td></tr>
</table>
OSH Committee meetings confirmed that among the agenda discussed, included the following:
▪ Passing of previous minutes and arising matters.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

			▪ Accident report (Monthly Data of Mill/Estate Safety Performance) ▪ Workplace inspection ▪ Safety report and programme ▪ Concerns of all parties about health, safety and welfare	
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.		Procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquakes, fire, chemical spillage, flood, animal attack/poison, and accident at workplace. Fire drill training was conducted to POM to create emergency evacuation awareness from fire, earthquake, explosion, etc. to all workers. Sighted latest training was conducted for Tennamaram POM on 26/10/2023. Based on the report, the total evacuation was 13 minutes. The POM and estates continuously provided training to the workers in emergency and first aid. The POM and each estate have their own first aider and be trained by competency HSE Upstream and pulse of MA Regional. Total first aider in each OU is 3 persons. The certificate of competency first aided is valid for 3 years. The certificate has been issued. Master list of first aid box of all estate and mill which is available at the office was checked and verified. Observed that, first aid box is well provided for all the field mandores whose involved in harvesting, manuring, spraying works, etc.	☒ 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		All staff and workers such as the storekeepers, harvesters and sprayers/manurers were continuously trained in safe working practices including SOP for PPE related to their job function. Appropriate PPEs were given to workers based on HIRARC and SaOP recommendations suitable for the job position or hazardous operation undertaken. This was verified in the PPE issuance records viewed. During site visit at harvesting operation, circle spraying operation and manuring operation for all estates, sighted they were seen to wearing PPE such as face masks	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	available, so that workers can change out of PPE, wash and put on their personal clothing.		respirators, goggles, rubber boots, nitrile/cotton gloves, apron and hard hat, to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Interview of workers showed they know when to change to a new set, either by expiry date or when they are damaged or rendered ineffective to use. During the site visit to the Tennamaram Palm Oil Mill EFB yard, it was observed that contractors were working on top of a lorry while covering the EFB with canvas. The contractors were wearing proper safety harnesses while performing their tasks, ensuring compliance with safety requirements. Additionally, during the site visit to noise-risk operation areas, it was confirmed that all workers at the station were wearing proper Personal Hearing Protection (PHP), demonstrating adherence to occupational health and safety regulations. ***As a result, previous NCR was acceptable to close.***	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the last three months' payment (July 2024, August 2024, September 2024) made to SOCSO on Form 8A for foreign and local workers at the POM and estates was available for reviewed. Tennamaram POM:#B3300000335W Bukit Cheraka Estate:#B3400026382Y Bukit Krayong Estate:#B3400001872X Bukit Talang Estate:#B330000031M Tennamaram Estate:#B33000006473B	☒ 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		Occupational injuries are recorded using Lost Time Accident (LTA) metrics via Rapid4 – HSE Reporting System. Sighted the Tennamaram CU has maintained and updated the LTA Summary on a monthly basis.	☒ 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.		SOU 6 Tennamaram had in place documented Integrated Pest Management (IPM) systems. The procedure referred was in the Agricultural Reference Manual (ARM) Section 15 - Plant Protection. The IPM program among others includes pest management of rats, bag-worms, nettle caterpillars, Rhinoceros beetles and Ganoderma. The IPM technique for rats includes rearing barn owls (*tyto alba*), bagworm control includes the planting of beneficial plants such as *Cassia cobanensis, Antigonan leptopus and Turnera sublata* and for Rhinoceros beetles is by using pheromone trap.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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.		There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, in SOU 6 Tennamaram as per site visited and as per the stakeholder consultation with relevant workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		All Estates in SOU 6 Tennamaram continued to use the SD Guthrie Berhad`s policy of no open burning. As advocated, all estates practised Zero burning thus no use of fire for pest control. Furthermore, there had been no serious pest damage in all 4 Estates visited.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		Justification of all pesticides used is demonstrated on SOU 6 Tennamaram. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	☒ 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.		All estates in SOU 6 Tennamaram continued to have records to show the types of pesticides used with active ingredients and their LD50, where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		All estates in SOU 6 Tennamaram continued to minimize the usage of pesticides by implementing IPM plan. Blanket spraying was not practised by this SOU and soft grasses maintained in the field. It had also been the practice that pesticides are used only after a threshold level has been exceeded as per the Agricultural Reference Manual (ARM) Section 15 -Plant Protection.	☒ 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.		The estates in SOU 6 Tennamaram confined usage of pesticides which are were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A) and in accordance with USECHH Regulations 2000.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which		Based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. The Estates had only used Class III and Class IV chemicals. Hence, the need for a judgment of the threat and verification as to it being a major threat does not apply in SOU 6 Tennamaram.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.			
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		Records showed that pesticides were handled, used and applied by trained persons in SOU 6 Tennamaram and as per the SDS of the product. The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were all trained and that they had understood the hazards involved and how the chemicals should be handled in a safe method The trade and generic names of the chemicals were made known to the workers through the SDS training. SDS was also displayed at all storage areas as observed during the audit. The training included the safety aspects and usage of PPE when handling with pesticides. All workers involved in pesticide application were provided with appropriate PPE and replaced when worn-out. PPE issuance & replacement records were verified by the auditors.	☒ 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 pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendations by manufacturers as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates and POM were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with showers, a wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed of DOE's license contractor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in the CU.	☒ 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.		Specific annual medical surveillance for pesticide operators and documented actions to treat related health conditions was demonstrated by the CU. *Bkt Cheraka Estate* Medical surveillance has been carried out by OHD Mxxxxxxx Nxxxx Sxxxxx, DOSH reg no: HQ/17/DOC/00/00042, from Uxxxxx Mxxxx, on date 05/12/2023 for 32 workers. Results all the workers fit to handle chemicals. *Bukit Krayong Estate* Medical surveillance has been carried out by OHD Mxxxxxxx Nxxxx Sxxxxx, DOSH reg no: HQ/17/DOC/00/00042, from	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Uxxxxx Mxxxx, on date 29/12/2023 for 12 workers. Results all the workers fit to handle chemicals. Meanwhile recommendation made by OHD to conduct smoking cessation program to workers exposed to hazardous chemical was carried out by MA and assistant manager. Sighted latest briefing conducted on 18/05/2024. *Bukit Talang Estate* Medical surveillance has been carried out by OHD Mxxxxxxx Nxxxxx Sxxxxx, DOSH reg no: HQ/17/DOC/00/00042, from Uxxxx Mxxxx, on date 07/06/2024 & 02/09/2024 for 58 workers. Results all the workers fit to handle chemicals. *Tennamaram Estate* Medical surveillance has been carried out by OHD Mxxxxxxx Nxxxx Sxxxxx, DOSH reg no: HQ/17/DOC/00/00042, from Uxxxxxx Mxxxx, on date 21/06/2024 for 32 workers. Results all the workers fit to handle chemicals. Additionally, several workers require medical attention for non-occupational diseases (not work-related), such as Haematuria, Hypertension, Diabetes, abnormal liver function test results, mild anaemia, etc. The Hospital Assistant will monitor and treat these related health conditions through medical check-ups, including monitoring sugar levels, blood pressure, cholesterol, uric acid levels with BMI, fat percentage, and hemoglobin (for pregnant women) on a weekly/monthly basis. Referrals to the VMO and Klinik Kesihatan will be made as necessary.	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		Based on the site inspection at workers' housing in Tennamaram POM, Bukit Cheraka Estate, Bukit Kerayong Estate, Bukit Talang Estate, and Tennamaram Estate, it was confirmed that all waste was managed in strict adherence to the established waste management plan. Waste segregation practices were observed, ensuring that recyclable, hazardous, and general waste were properly separated and stored in designated areas. Additionally, waste disposal methods were verified to align with environmental guidelines, with no evidence of open burning or other non-compliant disposal methods detected. However, During the site inspection at Bukit Cherakah Estate (Bukit Cloh Division), it was observed that the handling of fertilizer inner bags was not in compliance with proper procedures. The bags were not labeled as Scheduled Waste and were stored in the parking workshop bay. Additionally, records show no issuance or movement of fertilizer inner bags, and no registration (waste of name) under the eSWIS system was found. ***As a result, previous issues related to waste management had not yet been fully addressed, leading to the issuance of an upgraded Major NCR DA 01 2024.***	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The disposal of type of waste are as per the waste management plan. The management of scheduled waste is guided by comprehensive procedures established in May 2022, which outline proper handling, storage, labeling, and disposal in accordance with regulatory requirements. Interview with the waste disposal site workers confirmed that they understand about the waste segregation. For the hazardous waste, disposal waste made by DOE's license contractor. Sxxxx Dxxxxx Ixxxxxxx (SDI) and Kxxxxx Mxxxxxxx is contracted to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			perform vehicle maintenance and upon completing the maintenance, the wastes are being collected. The DOE approval for such activity by SDI and Kxxxxx Mxxxxxx and was sighted. Other waste of waste such process/biomass waste (fibre/shell) is being fully optimised for boiler fuel whereas EFB is used for mulching and sent to all estate with replating operations.	
7.3.3	The unit of certification does not use open fire for waste disposal.		The unit of certification does not use open fire for waste disposal. The domestic waste for line site and office has been disposed through trash truck handled by Majlis Perbandaran Kuala Selangor 3 times per week.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		All 4 estates in SOU 6 Tennamaram practised the maintenance of long-term soil fertility by annual application of fertilisers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB and compost application.	☒ 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.		Periodic tissue and soil sampling were carried out in the SOU 6 Tennamaram to monitor changes in nutrient status and its results formed the basis for the fertilizers input recommendation. The soil analysis provided the indication of soil health and monitor the changes in the organic carbon and total nitrogen. For all estates, agronomic assessment and fertiliser recommendation was conducted by Sime Darby Research Sdn.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Bhd. to formulate the FY2024 manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar sampling was carried out on 12/03/2024 in Bukit Cheraka Estate, and in Bukit Kerayong Estate on 28/02/2024, in Bukit Talang Estate on 06/02/2024, and on 17/07/2024 in Tennamaram Estate. Soil analysis for T-N, Av-P, Ex-K. Ex-Ca and Ex-Mg were carried out at 5-year intervals. The sampling on Tennamaram Estate was carried out on 30/09/2022, on Bukit Cheraka Estate on 04/08/2022, and Bukit Kerayong Estate on 18/03/2022, Bukit Talang Estate was done on 22/06/2022.	☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		All 4 Estates in SOU 6 Tennamaram had a nutrient recycling strategy in place which included stacking pruned fronds in the respective fields to decompose, grass cutting in harvesters paths and letting the cut mass to decompose in the field, EFB mulching and application of solid POME in replanting areas to prevent growth of weeds and to maintain moisture. EFB was applied 30 mt/ha in mature and 40 mt in immature oil palm areas. It was applied on the stacked palm fronds in the mature areas while for immature palm was applied in the circles. EFB will help to supplement the inorganic fertilizer thus improving the nutrient status of the field. In addition, during replanting, palms were felled, chipped, wind-rowed and left to decompose.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Fertilizer application program was monitored using records like program sheets, bin cards, field cost book, and Fertilizer Application monitoring forms. Review of the records revealed that the actual fertilizers applied in 2024 was in line with the program. The following fertilizers in metric tonnes were applied as recommended by the Agronomist.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		During the field visit and the soil map provided it was observed that no fragile or marginal soils in SOU 6 Tennamaram. Soils Maps dated July 2020 on Sungai Buloh, August 2020 on Bukit Talang 2019 and in October 2020 on Tennamaram Estate showed that there were no fragile soils in all 4 Estates. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried out by Sime Darby Research conducted on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%)). All Topography//Slope/Elevation and Soil maps were prepared by R&D Precision Agriculture Unit (NHM) of Sime Darby Research unit.	☒ 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.		SOU 6 Tennamaram had a management strategy for planting on slopes to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: • Slope & River Protection Policy • Buffer Zone & 25-degree slope and in item 8 Section 4 • Land Preparation for Terracing in ARM Manual. It was observed that no replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the SOU.	☒ 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.		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all 3 estates in SOU 6 Tennamaram. Based on the audit findings, it is confirmed that there was no new planting of oil palm on steep terrain in the 3 estates in SOU 6 Tennamaram.	☒ 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.		All 4 Estates in SOU 6 Tennamaram had management strategies for palm oil cultivation, that considered the soil maps and surveys identifying marginal and fragile soils, including steep terrain for the palm oil long term suitability. The soil maps, updated by SD Guthrie Berhad, R&D -Precision Agriculture Unit (NHM) in 2020 were provided and reviewed by the auditors. It was observed that no fragile or marginal soils were found in the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Auditors verified the Soil Map prepared by R & D - Precision Agriculture Uit (NHM) updated in 2020. There are no marginal and fragile soils on all 4 Estates in SOU 6 Tennamaram.	☒ 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		The management of the 4 Estates, in SOU 6 Tennamaram continued to use Soil surveys and topographic information guide in the planning of drainage and irrigation systems, roads and other infrastructure. Soil & Slope/Elevation Maps prepared by R & D Precision Agriculture Unit (NHM) updated in 2020 are used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ 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 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		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(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 to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders			

	[cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ 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.		There were no peat soils in SOU 6 Tennamaram based on site visits and the new soils map provided by Precision Agriculture Unit. Peat soils areas shown in previous maps in Tennamaram Estate is now identified as not peat soils (sighted soil analysis report has been carried on 13/08/2018 – indicated organic content were below 65% (average 0.81% - 8.54%). It was confirmed through the submission of peat inventory to the RSPO, SOU 6 Tennamaram does not have any peat land.	☒ 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:		Water supplies are made to all housing areas and office complexes in the respective estates and POM as the sources are from the Air Selangor. The water sampling is monthly to ensure the water supply is in usable condition. The water sampling was sent to Among the parameters are BOD, Glyphosate, Oil & Grease, TCC, Dissolved Phosphorus, COD. Laboratories SD Guthrie Research Sdn. Bhd.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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		Based on the result water quality monitoring is generally within WHO and Class III of NWQSM at all monitoring parameters. The CU also maintained monitoring records of water usage which are recorded every day and summarized on monthly basis including the monitoring of rainfall water, which has been an alternative source of water as mitigation plan during draught season. Based on stakeholder consultation with local communities, there was evidence that the CU does not restrict access to clean water or contribute to pollution of water used by communities.	
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).		Watercourses and wetlands are protected, including the maintenance and restoration of riparian buffer zones, which serve as natural barriers against flooding and contribute to the overall health of the ecosystem. Detailed guidelines are provided in the River Reserve Management, ensuring that all practices are aligned with environmental sustainability commitment. Signboards were displayed accordingly at applicable sites to raise awareness among workers and visitors about the importance of these zones. During the site inspection of riparian buffer zones, it was observed that best practices were implemented in line with the RSPO Manual on BMPs for the management and rehabilitation of riparian reserves. This compliance demonstrates the commitment to sustainable practices and the continuous effort to meet RSPO standards, which are essential for certification and for promoting responsible environmental commitments.	☒ 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.		Tennamaram POM effluent is treated operation following national regulations. Effluent license renewal application for year 2024/2025 and letter from Department of Environmental Sighted License no: 005918; Date 01/07/2024 to 30/06/2025 signed by Director of DOE. Effluent Treatment Plant (ETP) and Biogas Plant are available at Tennamaram POM to treat the POME. Effluent treatment process flows sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 60mt ffb/hr. According to DOE's license, the disposal method of the final discharge is through waterways – Sg. Selangor.	☒ 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 obtained from the water catchment adjacent to the mill complex. The water usage monitoring is done monthly. Samples recording water usage per mt in 2022 to 2024 of fresh fruit bunches (FFB) below; Baseline is 1.80 ratio. A slight inconsistent trend was noted in Fy2022.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The Energy Management Plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are: ▪ Closely monitored operation of tractors ▪ Minimise the electricity usage at workers housing ▪ Replace light bulb with energy saving bulb ▪ To switch off and unplug all the electrical equipment after used	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Minimise the lubricant oil usage through using small tractor for FFB evacuation	
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 have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, the RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Assessment of all polluting activities was conducted under the Pollution Prevention Plan for identifying activities that contribute significant impact to environment including gaseous emission. As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling at least once a year.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Based on the site inspection of key facilities, including the workshop, machinery parking bay area, and scrap yard, no evidence of oil spillage or soil contamination was observed. Each facility demonstrates compliance with the Pollution Prevention Plan, with specific control measures in place of managing potential risks. The machinery parking areas are equipped with appropriate drainage systems, spill containment mechanisms, and regular monitoring procedures to ensure environmental safety. ***As a result, the previous NCR was satisfactory closed.***	☐ 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 fulfilled the strict Zero Burning in the Group Sustainability & Quality Policy Statement dated 02/12/2019 under Responsible Agriculture Charter (RAC) point 3.2.5. There was no evidence to show that fire had been used for preparing land for replanting in the year 2023 and 2024 replanting visited in estates during the audit. It was also observed that all palms were felled, shredded, windrowed and left to decomposed.	☒ 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.		Fire prevention and control measures are established in SD Plantation group level and operating unit level. For Group level, Zero Burning Policy has been established and monitoring Hotspot using the PLATINUM platform. The monitoring was established since November 2013. The system monitors any possible occurrence of fire within or near the concession areas throughout SD Plantation Upstream operation globally. At the estates level, there are fire prevention teams established. Among the mechanisms to prevent fire are training on firefighting for the ERT, preparing fire-fighting facilities such as tractor mounted with water bowser and submersible water pump.	☒ 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 had discussed and engaged with adjacent stakeholders on fire prevention and control measures during stakeholders meeting at Tennamaram Estate and Tennamaram POM on 25/09/2024, Bukit Cheraka Estate on 08/10/2024, Bukit Kerayong Estate on 17/10/2024, and Bukit Talang Estate on 25/09/2024.	☒ 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		Auditors has verified by checking www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates, land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Based on the audit verification record, it was confirmed that no land clearing at SOU Tennamaram since Nov 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	LUCA guidance document.			
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 plantations remains valid.		The CU has conducted assessment on HCV in June 2014. The report titled 'HCV Re-Assessment For Selangor Central Zone: Strategic Operating Unit SOU 6 Tennamaram and SOU 7 Bukit Kerayong' dated December 2015. Bukit Talang Estate is adjacent to the peat swamp forest Raja Musa Forest Reserve. The estate management has re-assessed the HCV status of the water catchments as they have completely dried up in the past few years. The Addendum Report for Tennamaram Estate and Bukit Talang Estate dated 19/11/2019 was available and verified. The reduce area of conversation site due to Resurvey made by the agriculture department unit on 2023. According to the reports referenced, the HCV Re-Assessment for Selangor Central Zone: SOU 7 (Bukit Kerayong) by PSQM Department SD Guthrie Berhad (Final Report Version II) dated December 2015, and the Addendum Report to HCV Re-Assessment for Selangor Central Zone: Strategic Operating Unit (SOU) 7 Bukit Kerayong, prepared by GSQM Department Sdn Bhd SD Guthrie Berhad dated September 2019, the following details regarding HCV/Conservation value were provided:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.			☒ 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 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.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations. There is only common bird sighted. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action plan dated 15/5/24 and made available in Tennamaram Estate, for Bukit Talang Estate action plan was updated on 7/10/24 and there is an update of HCV Plan collaboration with Malaysian Nature Society for Socioecological Survey on Otters Project dated 22/6/22 detailing plan for Conservation RTE (Otter) and it was reviewed with participation of stakeholders, All the stakeholders have raised some issue and discussed with the management during the meeting via yearly interval. stakeholders meeting at Tennamaram Estate and Tennamaram POM on 25/9/24, Bukit Cheraka (23/1/2024) and Bukit Talang Estate on 25/9/24 (Govt Agencies, Contractor, Surrounding smallholder, Villagers), Bukit Kerayong on 17/10/24 and Bukit Cheraka (8/10/2024).	☒ 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 involvement in the maintenance and management of these conservation areas.		Based on HCV report titled 'HCV Re-Assessment for Selangor Central Zone: Strategic Operating Unit SOU 6 Tennamaram and SOU 7 Bukit Kerayong' dated December 2015 and addendum Report of HCV dated September 2019 and interviews with villagers' representatives from Kg Api-Api, Kg Tanjong Siam Baru, Kg Hang Tuah, Kg Idaman, Kampung Batu 8, Kg Asahan, Kg. Assam Jawa, Kg Belimbing, Kg Seri Makmur, Kg Bukit Badong, Taman Rajawali and Taman Prumahan Tennamaram, it can be concluded that there were no rights of local communities that had been identified in the HCV areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species		No RTE species was found in the Tennamaram SOU. However, SOU Tennamaram still maintains the plan for HCV area. Although there was no RTE species found in the CU, SD Guthrie Berhad still established their own disciplinary measures if any of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		their staff or workers found to capture, harm, collect or kill the RTE species. At SOU Tennamaram, the HCV training has been conducted as per planned in the 'Training Plan for 2024 at Tennamaram Estate (24/6/24), 18/9/2024 (Bukit Cheraka), 15/10/24 (Bukit Kerayong) and Bukit Talang Estate (29/1/24). Attendance lists were available and verified by auditor.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		Progress of implementation of the action plans 'High Conservation Value (HCV) Management Plan FY2023 for Bukit Talang, Sungei Buloh Estate and Tennamaram Estate' were reviewed and verified on the ground. The SOU has conducted an on-going monitoring of their HCV area 'Monitoring of HCV & Conservation Area'. For Tennamaram Estate the latest conduct was on 1/10/24, 13/9/24, 26/8/24, 16/7/24, 21/6/24 and et, for Bukit Cheraka Estate on 10/10/24, 11/9/24, 8/8/24 and etc, Bukit Kerayong Estate on 18/8/24, 28/9/24, 5/10/24, 18/10/24 and etc, and for Bukit Talang Estate on 23/10/24, 22/10/24, 21/10/24, 20/10/24, 19/10/24 and etc. No RTE species were found within the estates area. The monitoring results had been fed back into current 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.		Auditors has verified through checking www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates there has been no land clearing without prior HCV assessment since November 2005 at Tennamaram SOU 6.. Based on the audit finding record, it was confirmed that no new land clearing in existing plantations or new plantings at SOU Tennamaram since Nov 2005.	☒ 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**
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	√			**1**
Certification Systems Document				
Total	**1**	**1**	**0**	**2**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	7.3.1
Nonconformity Number	DA 01 2024
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☒ Yes ☐ No
Date of Nonconformity Issued	25 October 2024
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: The waste management plan was not effectively implemented.	
Evidence: During the site inspection at Bukit Cheraka Estate (Bukit Cloh Division), it was observed that the handling of fertilizer inner bags was not in compliance with proper procedures. The bags were not labeled as Scheduled Waste and were stored in the parking workshop bay. Additionally, records show no issuance or movement of fertilizer inner bags, and no registration (waste of name) under the eSWIS system was found.	
Root Cause Analysis	The fertilizer bags found in parking workshop bay are stored there temporarily for the workers to remove the inner bags from the outer layers for disposal purpose. Additionally, the inner fertilizer bags were previously disposed under general category SW409 contaminated container. Thus, the record of fertilizer inner bags movement was not traceable in scheduled waste inventory and disposal record. The PIC did not get adequate training on scheduled wastes management which resulted in the inner bags being stored outside and not immediately processed & transferred to scheduled wastes store and wrong categorization of fertilizer inner bag in eSWIS.
Correction(s)	1. The used inner fertilizer bags has been immediately collected, labeled as SW409 (used fertilizer bag) and stored in the scheduled waste store. Disposal of this SW will follow as per requirement. 2. OU's PIC will register SW 409 (inner fertilizer bag) in eSWIS system and update the manual scheduled waste record to include SW 409 (inner fertilizer bag) category.

Corrective Action Implemented *(including any evidence submitted)*	1. OU management will conduct refresher training to the PIC and related workers periodically on scheduled waste handling including inner fertilizer bags. 2. Monitoring on scheduled waste management/ disposal will be discussed in quarterly environmental meeting in order to ensure all SWs produced are correctly identified, stored and disposed as per requirement.
Date of Response	15 January 2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause analysis has been accepted. The auditor has reviewed the attached evidence, which includes the following: ▪ Refresher training conducted periodically for the PIC and relevant workers on scheduled waste handling, including the management of inner fertilizer bags. ▪ Training session held on 25/10/2024 for manuring workers and the storekeeper, conducted by the assistant manager, to reinforce the proper handling and disposal of fertilizer inner bags, which are classified as Scheduled Waste. ▪ Registration of SW 409 (inner fertilizer bags) in the eSWIS system and updating of the manual scheduled waste records to include SW 409 under the scheduled waste category. ▪ The estate successfully registered SW 409 in the eSWIS system on 22/10/2024 and updated the manual scheduled waste records accordingly. Based on the evidence provided, it was concluded that the measures implemented were effective in addressing the findings.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	23 January 2025

Indicator Number	3.4.2
Nonconformity Number	DA 02 2024
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	25 October 2024
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019

Nonconformity Statement:

1) The social management and monitoring plan for replanting activities was not effectively implemented and developed with participation of affected stakeholders.
2) Environment management and monitoring plans were not effectively monitored.

Evidence:

Bukit Cheraka Estate

The addendum to the SEIA for replanting activities, dated 16/01/2024, was not effectively carried out. The assessment was limited to effected internal stakeholders. Additionally, there was no consultation with the neighboring local communities from Taman Permai and Taman Pekerti.

During interviews with a representative from Taman Pekerti, a complaint was raised regarding the increasing population of gnats (Agas) in the residential area. Furthermore, impacts on contractors, such as FFB transporters and replanting contractors, were also not communicated.

The method for external stakeholder consultation was found to be ineffective. The consultation sessions were conducted on 08/10/2024 at the OU level. However, a review of the meeting minutes revealed that there were no discussions specifically addressing revisions to the SIA Management Plan, nor was there any mention of key activities such as replanting. The minutes focused primarily on raising awareness of RSPO and MSPO standards, and addressing open issues, without detailed guidance on the core topics requiring attention.

Bukit Kerayong Estate

- The addendum to the SEIA for replanting activities, dated 14/05/2024, was not effectively carried out. The assessment was limited to effected internal stakeholders. Moreover, the potential impacts on contractors, such as FFB transporters and replanting contractors, were not communicated. The external stakeholder consultation process was also found to be ineffective. The consultation sessions were conducted on 17/10/2024 at the OU level. However, a review of the meeting minutes revealed that no specific issues related to revising the SIA Management Plan were discussed, particularly regarding key activities such as replanting. The minutes primarily focused on raising awareness of RSPO and MSPO standards, along with addressing open issues, without detailed attention to the specific topics that needed to be addressed.
- Environmental impacts were not consistently monitored. Evidence was observed at the Main Division Clinic, where traces of chemical application were detected within the clinic compound.

Root Cause Analysis	*Bukit Cheraka Estate* Lack of understanding by OU management on how to conduct Social Impact Assessment (SIA) for replanting activities has resulted the external stakeholder not being included in the consultation during assessment. *Bukit Kerayong Estate* i. During the briefing for social impact assessment replanting activity in May 2024, OU management has included FFB transporter. OU management also communicated replanting activities also to stakeholder during stakeholder meeting on 17/10/2024. However, the input was not recorded in the minutes meeting and SIA report/management plan. ii. The general worker conducted the spraying without approval from OU management. The general worker was not aware on the impact of chemical application to human as well as the areas that chemical application is prohibited. This is due to lack of training provided by OU Management. Previously, primary focus for chemical handling training is only for workers working with chemicals i.e. sprayers.
Correction(s)	*Bukit Cheraka Estate* OU management has immediately consulted the affected external stakeholder including neighboring local communities Taman Permai and Taman Pekerti, FFB transporters and replanting contractors. The inputs will be included in the assessment report and further action plan will be established if required. *Bukit Kerayong Estate* i. Estate to consult FFB transporter and replanting contractor replanting field in November 2024 regarding the replanting activity. The inputs will be included in the assessment report and further action plan will be established if required. ii. OU Management immediately held a briefing to the general worker to educate her on prohibition of chemical application at clinic compound.
Corrective Action Implemented *(including any evidence submitted)*	*Bukit Cheraka Estate* Social impact assessment report template including the list of stakeholder category to be consulted for replanting activity will be provided by Regional Support Service to the OU management as a guidance. RSS also will conduct briefing on the social impact assessment to the OU management. *Bukit Kerayong Estate* i. Social impact assessment report template including the list of stakeholder category to be consulted for replanting activity will be provided by Regional Support Service to the OU management as a guidance. RSS also will conduct briefing on the social impact assessment to the OU management. ii. OU management will periodically brief all workers on awareness on the restriction of chemical application at certain location i.e., clinic compound, workers housing

	complex to ensure that the activity will only be confined to the OP fields only. iii. OU management will install signage on prohibition of chemical activity at strategic locations i.e., clinic compound and workers housing complex.
Date of Response	15 January 2025
Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	23 January 2025

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	Non conformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.3.2	DA 01 2023	Sg. Buloh Estate The Noise Risk Assessment (NRA) Report was available, and the assessment was conducted by Renash Solution (M) Sdn. Bhd on 25/10/2021 with date completed on 27/10/2021. However, the existing NRA did not identify certain operation exposed to excessive noise such as from Mechanical Buffalo (ATV) for IFM, Mini Tractor Grabber (MTG) and Zenoah Blower. In addition, based on 2 years audiometric report dated 20/07/2023 and 14/10/2022, there is no evidence the Mechanical Buffalo (ATV) driver for IFM, MTG Driver and Zenoah Blower operator were sent for annual audiometric test. Bukit Talang Estate The Noise Risk Assessment Report was available, and the assessment was conducted by Renash Solution (M) Sdn. Bhd on 26/10/2021 and date completed was on 27/10/2021. However, the existing NRA did not identify certain operation exposed	Correction: 1) OU's HSE EIC to establish full list of machineries operating in the OU including contractor's machinery. 2) To assess the machineries using Appendix 1 Identification of Excessive Noise for machineries that yet to be assessed. Target to complete Dec 2023. 3) To include the introduction of new machinery as one of the Safety and Health Committee meeting agenda. 4) Briefing on the newly established internal procedure on Noise Regulation has been conducted by HSE UM Medical team Dr Alexander Voon on 22 Oct 2023 to all OUs and HSE EIC in Upstream Malaysia. Corrective action: 1) To conduct additional NRA for machineries that has been identified in Appendix 1 Identification of Excessive Noise. This include all type of activities which involving machineries.	Bukit Talang Estate ▪ A Noise Risk Assessment (NRA) was conducted by Renash Solution (M) Sdn. Bhd. and assessed by Ts. Haji Mohd Nasri (#HQ/10/PEB/00/112), with the report dated 27/10/2021. An additional NRA was performed on 29/04/2024, also assessed by Ts. Haji Mohd Nasri, to include new roles such as backhoe, water pump, drone – meraque, tractor hasrul fertilizer lift (HFL), mechanical terrace fertilizer applicator (MTFA), mobile pump, mini tractor grabber (MTG), mechnanical buffalo (MB), excavator, grasscutter. ▪ Audiometric tests are conducted annually. The most recent audiogram was carried out on 20/06/2024 for 35 workers and 06/09/2024 for 5 workers. The tests were performed by Renash Solution (M) Sdn. Bhd., under the supervision of OHD Dr. Khor Jie Xun (HQ/22/DOC/00/00852). The results showed that 25 workers had normal hearing, while 15 workers were identified with Standard Threshold Shift (STS) and required retesting within 30-60 days. The retest yet to be conducted for 15 workers due to the	Closed

		to excessive noise such as from grass cutting operation (work done by contractor), excavator (ad hoc work by contractor), backhoe (daily work) and Zeneoh blower. In addition, based on 2 years audiometric report dated 18/08/2023 and 11/02/2022, there is no evidence the grass cutter (contractor), excavator operator (ad hoc work), backhoe driver (daily work) and Zeneoh blower operator were sent for annual audiometric test. Tennamaram Estate The Noise Risk Assessment Report was available, and the assessment was conducted by Renash Solution (M) Sdn. Bhd on 25/10/2021 and date completed on 27/10/2021. However, the existing NRA did not identify certain operation exposed to excessive noise such as grass cutting operation (work done by contractor) and excavator (ad hoc work by contractor). In addition, based on 2 years audiometric report dated 26/09/2023 and 15/07/2022, there is no evidence the grass cutter (contractor) and excavator operator (ad hoc work) were sent for annual audiometric test.	2) NRA/Audiometric Test to be considered in contract tendering process.	report received 0n 17/10/2024. It is recommended that workers continue using appropriate PPE, such as earplugs or earmuffs, during work to prevent further hearing impairment. Additionally, annual audiometric testing is mandatory for all workers. Tennamaram Estate ▪ A Noise Risk Assessment (NRA) was conducted by Renash Solution (M) Sdn. Bhd. and assessed by Ts. Haji Mohd Nasri (#HQ/10/PEB/00/112), with the report dated 27/10/2021. An additional NRA was performed on 04/06/2024, also assessed by Ts. Haji Mohd Nasri, to include new roles such as machine specialist merba, ASP sprayer driver, water pump, fogging, ST Geo, hooklift, mechanical buffalo, CMM crawler manuring machine, zeneoh blower, driller and ST 102. ▪ Audiometric tests are conducted annually. The most recent audiogram was carried out on 03/10/2024 for 30 workers. The tests were performed by Renash Solution (M) Sdn. Bhd., under the supervision of OHD Dr. Khor Jie Xun (HQ/22/DOC/00/00852). The results showed that 25 workers had normal hearing, while 15 workers were identified with Standard Threshold Shift (STS) and required retesting within 30-60 days. The retest yet to be conducted for 15 workers due to the report received 0n 17/10/2024. It is recommended that workers continue using appropriate PPE, such as earplugs or earmuffs, during work to prevent further hearing impairment.	

				Additionally, annual audiometric testing is mandatory for all workers. Sg. Buloh Estate ▪ A Noise Risk Assessment (NRA) was conducted by Renash Solution (M) Sdn. Bhd. and assessed by Ts. Haji Mohd Nasri (#HQ/10/PEB/00/112), with the report dated 27/10/2021. An additional NRA was performed on 05/02/2024, also assessed by Ts. Haji Mohd Nasri, to include new roles such as road grader, manual grasscutter, P&D spray blower, grasscutter, mini tractor grabber, tractor DHA and backhoe. ▪ Audiometric tests are conducted annually. The most recent audiogram was carried out on 29/02/2024 for 31 workers. The tests were performed by Procoma Environmental (M) Sdn. Bhd., under the supervision of OHD Dr. Muhamad Naqib (HQ/17/DOC/00/0042). The results showed that 26 workers had normal hearing, while 5 workers were identified with Standard Threshold Shift (STS) and required retesting within 30-60 days. The retest was conducted on 28/05/2024. It is recommended that workers continue using appropriate PPE, such as earplugs or earmuffs, during work to prevent further hearing impairment. Additionally, annual audiometric testing is mandatory for all workers.	

6.7.3	DA 02 2023	Sg. Buloh Estate 1) Based on site inspection at Kuala Selangor Division, Field 13F, sighted 1 frond stacker did not wear safety helmet and axe cover while riding a motorcycle. Upon interview with the worker, confirmed he also did not wear cotton gloves and safety helmet while performing his work as per HIRARC recommendation. Bukit Talang Estate 1) Based on site inspection at Kg. Baru Division, Field 00D, sighted 1 roadside pruning cutter did not wear safety helmet while performing his work. In addition, his buddy worked as a frond stacker did not wear cotton gloves when performing his work as per HIRARC recommendation. 2) Site inspection at Kg. Baru Division, Field 03B, sighted 2 harvesters did not wear shirt and only wear safety vest while performing his work. Based on HIRARC recommendation, a long sleeve shirt was recommended for the harvester. 3) Site inspection at Kg. Baru Division, Field 22D, sighted 3 general workers working as slashing VOPs did not wear straw head to cover heat stroke hazard as per HIRARC recommendation. Besides, the sickle used for slashing works was left uncover and placed on the ground during the interview session.	Corrective Action: Correction: (The correction shall address the objective evidence) 1) Remind workers to wear complete PPE during daily activity. Management will used Social Dialog Platform and the WR to communicate in native languages to remind workers on the importance wearing PPE apart from daily morning muster. 2) To remind supervisors/ mandors to monitor and take Immediate Action: The worker not wearing complete PPE should be instructed to immediately stop work until they equipped themselves with required safety gear. This is to mitigate the risk immediately. 3) To remind supervisors/ mandors to monitor and take Immediate Action: The worker not wearing complete PPE should be instructed to immediately stop work until they equipped themselves with required safety gear. This is to mitigate the risk immediately. Corrective action: 1) Identify the workers with low understanding and create profiling and management will provide special training (native language , sop pictorial in their language). 2) Regular safety toolbox (once a week) talk by field staff In charge. Management will used Social Dialog Platform to remind workers through respective workers representative on	All staff and workers such as the storekeepers, harvesters and sprayers/manurers were continuously trained in safe working practices including SOP for PPE related to their job function. Appropriate PPEs were given to workers based on HIRARC and SaOP recommendations suitable for the job position or hazardous operation undertaken. This was verified in the PPE issuance records viewed. During site visit at harvesting operation, circle spraying operation and manuring operation for all estates, sighted they were seen to wearing PPE such as face masks respirators, goggles, rubber boots, nitrile/cotton gloves, apron and hard hat, to cover all potentially hazardous operations. The condition of each PPE item and their validity lifespan were found good. Interview of workers showed they know when to change to a new set, either by expiry date or when they are damaged or rendered ineffective to use.	Closed

		Tennamaram Estate 1) Based on site inspection at Hopeful Division, Field 14C, 1 machine specialist did not wear earplugs while performing his work as per NRA recommendation. Upon interview with the worker, confirmed he forgot to bring the earplugs. 2) Through the interview and observation at the same site, it was found that the 3 manuring workers will go back with the cloth they wear during the manuring activities (without changing to the clean cloth and wash the cloth wore during the manuring at the washing bay).	the importance of wearing PPR during working hour. 3) Encourage workers and staffs to use e-Sime+ for reporting any safety issues. Take time few minute during morning muster. 4) Regular Inspections and monitoring by the management which to Implement a system of for non-compliance. Regular checks and surprise inspections are implemented safety inspections to identify and rectify to enforce compliance. Social dialog rep with OSH committee member lead by the Assistant Manager . This activity will translate into OSH Plan on yearly basis with Safety Committee		
7.3.1	DA 03 2023	Sg. Buloh Estate During site inspection at worker quarters (Selangor River Division), sighted recycled wastes such as can, bottle, plastic, scheduled wastes such as used PPE, and food wastes in the main drains at the back of housing compound. In addition, sighted traces of fire burning that were used for wastes disposal. Bukit Talang Estate During site inspection at workers quarters (Kg. Baru Division), sighted traces of fire burning that were used for wastes disposal. Tennamaram Estate During site inspection at worker quarters (Hopeful Division), sighted	Correction: 1) Desilt and cleaning drain at back of housing compound. 2) Install rubbish trap at the boarder drain. 3) Clear Traces: Clear any visible traces of fire or remnants of waste burning to prevent further non-compliance with the zero-burning policy. 4) Secure Waste: Ensure that all waste materials are secured and not disposed of through burning. Implement alternative waste disposal methods in line with the waste management plan. Corrective action: 1) To include inspection of monsoon drain adjacent to workers housing area and open burning in	Based on the site inspection at workers' housing in Tennamaram POM, Bukit Cheraka Estate, Bukit Kerayong Estate, Bukit Talang Estate, and Tennamaram Estate, it was confirmed that all waste was managed in strict adherence to the established waste management plan. Waste segregation practices were observed, ensuring that recyclable, hazardous, and general waste were properly separated and stored in designated areas. Additionally, waste disposal methods were verified to align with environmental guidelines, with no evidence of open burning or other non-compliant disposal methods detected. However, During the site inspection at Bukit Cherakah Estate (Bukit Cloh Division), it was observed that the handling of fertilizer inner bags was not in compliance with proper procedures. The	Open (Upgraded to Major NCR)

		recycled wastes such as can, bottle, plastic, scheduled wastes such as used empty pesticides containers, PPE, and food wastes in the main drains at the back of housing compound adjacent to chicken coop.	the weekly housing inspection checklist by PIOA . 2) Refresher Training: Conduct retraining sessions for all workers, ensuring they understand the company's waste management plan and the importance of zero burning policies. 3) Proper signage: Ensure "No Burning Signage" to be displayed at the linesite, where it can be visibly seen by the residents. Create culture and awareness among workers. 4) Management used Social Dialogue platform to discussed on the matter especially on waste management with workers representative and responsibilities for all workers on the waste management issue. 5) Management will display rule and regulation at workers housing area with appropriate languages.	bags were not labeled as Scheduled Waste and were stored in the parking workshop bay. Additionally, records show no issuance or movement of fertilizer inner bags, and no registration (waste of name) under the eSWIS system was found. As a result, previous issues related to waste management had not yet been fully addressed, leading to the issuance of an upgraded Major NCR DA 01 2024.	
2.1.1	2459582-202402-M1	Based on document verification and interview, it was found there is no competence person available for CePPOME. It was verified the certificate #CePPOME/2318230 for Personnel with NRIC 940704-XX-XXXX was expired (Validity 12/12/2022 until 12/10/2023). The FTR (Field Training Report) report was yet to submit as per verification with management.	Correction: Management will request an extension to the EiMAS to extend FTR period for another 6 months and will submit the FTR by April 2024. Corrective action: 1.Monitoring the validity of license and other legal requirement including cePPOME competence person by mill management. 2.To liaise with RHR on competency training update from time to time.	A Certified Environmental Professional in the Treatment of Palm Oil Mill Effluent Treatment System (CePPOMETS) is present at Tennamaram POM, the POM appointed Sharir bin Abdullah Sadali as Mill Manager ensuring specialized expertise in managing the effluent treatment system.	Closed

3.8.11	2459582-202402-M2	Based on verification, it was found the new contractor was appointed to handling CPO Transportation (MX BXXXXXXX JXXX Sdn Bhd: Validity 22/12/2023 – 21/03/2024 and PXXXXXXXXXX SXX TXXXXXX SXXXX: 07/11/2023 – 06/02/2024) as per email dated 21/12/2023. Verified previous transporter was FXX TXXXXXXXX SXXXXXXX Sdn Bhd with T/SDPB/PEN/CPO/0720/003. It was not in line with procedure Section 13.6 "The Mill at its next RSPO Audit inform its CB of the names and contact details of any contractor used".	Correction: To immediate inform GSD on the ad-hoc transporter. Corrective action: 1.GSD to send reminder on the SCCS requirement to all mill. 2.Management to assign the PIC to track any ad-hoc contractor assigned and to verify with the PIC on any ad-hoc transporter on monthly basis.	Tennamaram SOU has inform CB for 8 new transporter handling CPO transportation on date 23/07/2024.	Closed
3.8.16	2459582-202402-M3	Based on verification of Mass Balance Record 2023, Pre Audit Info 2024 and CPO and PK Delivery Record sighted availability RSPO Certified CPO and PK sold as conventional, CPO: 523.71 MT and PK: 91.87 MT in the period Feb to Mar 2023 (Previous License Periods). Verification with RSPO IT Platform (Palm Trace), Removal for CPO has been made however there is no evidence of removal has been made for the PK.	Correction: Immediate notification to PIC at GTM on alert of the NCR on removal of PK not conducted. Corrective action: 1. Centralised the removal process. Puan Merdu / Nisa identified as PIC doing removal for both products to avoid same issue happen again. 2. GSD to send reminder to all mill and GTM on the SCCS requirement.	Based on verification through RSPO IT Platforms - Palm Trace transaction report - Certificate Allocation Log - there was no activity removed for RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage, previous certified volume was carried out through monitoring of certified volume base on projection data period.	Closed
6.2.4	2459582-202402-M4	(1) Location: Bukit Kerayong Palm Oil Mill and Bukit Cheraka Estate Section 23 (1) of Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990 (Act 446) stated:	Correction: 1. The OU Manager and the PIOA (HA/MA) will do full inspection within three days to identify the areas that need immediate cleaning and repair.	During the site inspection of workers' quarters across all estates and the POM, the cleanliness and overall upkeep of the housing compound and workers' houses were found to be satisfactory. The perimeter and monsoon drains were well-maintained,	Closed

		It shall be the duty of the employer of a place of employment where employees and their dependants are provided with housing accommodation to ensure that— (a) the area surrounding the employees' housing is kept clear of undergrowth and maintained in a clean and sanitary condition; (b) the perimeter drains around each dwelling or block of dwellings including all outlet drains are kept in a good state of repair and clear of refuse or undergrowth to permit free flow of water; (c) all refuse in the housing site is collected daily and disposed of satisfactorily; and (d) all communal latrines and bathrooms are kept in a clean, sanitary and working condition. However, upon conducting a site visit in the linesite area, it was observed that there are domestically generated wastes such as plastic bottles, used mattresses, and food containers/wrappers that are not being appropriately managed/disposed. Stagnant water was also noted in perimeter drains, and undergrowth grass was observed growing in both perimeter and main drains. These observations are contravening the stipulations outlined in Section 23 (1) of Act 446. (2) Location: Bukit Cheraka Estate Workers Housing Management Procedure 2022 Section 4.1.9 states "Employees are responsible in maintaining good house	A plan will be developed to address the findings based on criticality. 2. To brief the PIOA (HA/MA), VMO and EWC on the requirement related to weekly inspection as per SOP, requirement under Act 446 and checklist. 3. To immediately revert the form currently used from typed/digital form to physical form (filled in physically/manually). 4. Refresher briefing to workers on utilizing OPP reporting and understanding to ensure complaints related to Housing (drainage condition) is promptly addressed to. Corrective action: 1. EWC to review if assigning just one MA to inspect the entire estate once a week is practical. 2. Establishing inspection roaster /schedule for the identified PIOA (HA/MA) to ensure the task given is manageable. 3. To regularly enforce the condition set in the house rules, OPP reporting and conduct gotong–royong activity to inculcate the awareness among the workers, by updating OUs' Social Management Plans. 4.The findings from the inspection are translated into plan to address and categorise outcome/issue identified based on criticality and urgency, and for discussion in EWC meetings.	with no signs of water clogging. Waste management was effectively implemented, as no waste was observed within the housing compound. Furthermore, no open burning activities were detected in the housing area, demonstrating compliance with environmental and health regulations.	

		cleanliness and hygiene including prohibition to open burning, chemical spraying, wildlife keeping". However, during site visit at the linesite area, two instances of open burning activities were identified – one behind a house and another at the designated waste collection point before the local authorities' collection. These activities are not aligned with Workers Housing Management Procedure 2022 Section 4.1.9.			
6.7.3	2459582-202402-M5	Site visit at Bukit Kerayong Palm Oil Mill EFB yard found that contractor were working on top of the lorry covering the EFB with canvas. The contractor was not wearing proper safety harness while working on top of the lorry. Site visit at boiler station found that a worker working at the station without proper PHP. This is not in line with the PPE matrix develop by the mill, which stated that working at height must be equipped with safety harness and workers working at boiler station must be wearing PHP.	Correction: 1.To immediately brief the contractors to install canvas at dispatch area (AP post) 2. To immediately brief all workers on the requirement on wearing PHP and enforce that PPE to be worn by anyone presence at the site. Corrective action: 1. Daily monitoring and weekly review on E-SIME+ System for its effectiveness by mill manager/ assigned personnel. 2. To review, brief and remind Safety & Health Committee on their roles to monitor the implementation of risk controls stated in HIRARC during Safety Committee Meeting. 3. To provide training on PPE to the EFB contractors' driver. 4. To provide refresher training on noise exposure to the workers.	During the site visit to the Tennamaram Palm Oil Mill EFB yard, it was observed that contractors were working on top of a lorry while covering the EFB with canvas. The contractors were wearing proper safety harnesses while performing their tasks, ensuring compliance with safety requirements. Additionally, during the site visit to noise-risk operation areas, it was confirmed that all workers at the station were wearing proper Personal Hearing Protection (PHP), demonstrating adherence to occupational health and safety regulations.	Closed

7.10.3	2459582-202402-M6	During the site visit to the Workshop area of Bukit Kerayong Estate, it was discovered that one unit of Water Pump Engine Trailer was parked there without an oil tray. Additionally, in the Workshop Area of Bukit Cheraka Estate, one unit of Write-off Grabber Tractor also parked without an oil tray. Evidence of soil contamination from leakage was observed for both instances. These findings are inconsistent with the Pollution Prevention Plan 2023/2024, which addresses the issue of leakage or spillage of lubricant fluids from aged vehicles parked at the parking bay. The suggested mitigating measure is to place a tray underneath the vehicles.	Correction: 1. Estate had immediately cleared the contaminated soil. These contaminated soils then registered as scheduled waste SW408 - Contaminated soils. 2. Immediate action was taken to place a tray underneath the water pump engine trailer and Write-off Grabber Tractor to avoid any potential leakage and spillage. Corrective action: 1. Daily monitoring and weekly review on E-SIME+ System for its effectiveness by estate manager/ assigned personnel 2. OSH Committee Chairman to verify workplace inspection conducted by PIC. 3. To review Workplace Inspection Checklist to ensure coverage of all stations/ areas in estate operation	Based on the site inspection of key facilities, including the workshop, machinery parking bay area, and scrap yard, no evidence of oil spillage or soil contamination was observed. Each facility demonstrates compliance with the Pollution Prevention Plan, with specific control measures in place of managing potential risks. The machinery parking areas are equipped with appropriate drainage systems, spill containment mechanisms, and regular monitoring procedures to ensure environmental safety.	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)	21-25/10/2024	Site interviewed	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 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.	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.

				Before arriving in Malaysia, migrant workers were informed about the types of work available at Tennamaram 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	21-25/10/2024	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	21-25/10/2024	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, they were briefed in their home country on the terms and conditions of employment	No issues on management and continuously communicate with foreign workers during social dialog session on fortnightly basis. Any issue raised will be registered and follow up using social dialog tracker.

				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.	
4	Gender committee representative	21-25/10/2024	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 (ante- and post-natal) and nutritional support.	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.

5	Villagers / Local communities (including women representatives, displaced communities)	21-25/10/2024	Site interviewed	Interviews were conducted with representatives from local communities, including Kg Axx-Axx, Kg Txxxx Sxxx Bxxx, Kg Hxxx Txxx, Kg Ixxxxx, Kampung Bxxx x, Kg Axxxx, Kg Axxxx Jxxxx, Kg Bxxxxxxx, Kg Sxxx Mxxxx, Kg Bxxxx Bxxxxx, Txxxx Rxxxxx, and Txxxx Pxxxxxx Txxxxxx. The representatives confirmed that they have a good relationship with the management, and no negative feedback or grievances were reported. This indicates effective stakeholder engagement and positive community relations maintained by the company. However, during interviews with a representative from Txxxx Pxxxx, a complaint was raised regarding the increasing population of gnats (Agas) in the residential area due to replating activities was carried out nearby the Bukit Cherakah Estate. The NCR under indicator 3.4.2 was raised during this audit.	The management has responded that the information was not known to them as the said villagers have never informed or meet the management for further discussion. The management has arranged a meeting with the villagers to discuss on the concern raised by them.
6	Suppliers	21-25/10/2024	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.
7	Contract workers (local / foreign / Orang Asli workers / male & female)	21-25/10/2024	Site interviewed	Interviewed with sampled contractor workers (mainly FFB transporter) and documents reviewed, confirmed the employment contracts and conditions of employment for contractor workers	A review of payroll documentation and employment conditions, along with interviews, confirmed that the management has ensured all contract workers comply with the

				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.	Contractor Management System. This includes adherence to fair wages, working hours, and employment conditions in line with legal and company requirements.
8	Contractor	21-25/10/2024	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 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.	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.

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

Total Workers in the Unit of Certification			1379	
Sampled Worker Consulted/ Interviewed in This Audit			**73**	
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 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	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 management's commitment to upholding social responsibility and ethical labour practices.
2	Female	Group interview at sites		
3	Malaysian	Group interview at sites		
4	Indonesian	Group interview at sites		
5	Bangladeshi	Group interview at sites		
6	Indian	Group interview at sites		
7	Nepalese	Group interview at sites		

			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 Tennamaram 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.	

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, Sime Darby Plantation Berhad acquired Bintang Palm Oil Mill in Johor in April 2017. As of December 2017, the process to divest this mill had been initiated, and the RSPO certification process was temporarily suspended. The transaction was finalized on 01/10/2018. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold, and Sime Darby Plantation

	Berhad no longer manages its operations. Please refer to the TBP approval dated 13/07/2023.
Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three-year timeframe?	There are no new acquisitions. There is new propose on 2024 for Land legalization still in progress dated approval by RSPO on 13 July 2023 for these Estate. 1. Ladang Panjang Estate -1,796.19 ha 2. Rantau Panjang Estate, Napal Estate / Karang Ringin Estate - 1,843.73 ha. 3. Mangun Jaya Estate - 1,398.55 ha 4. Sungai Jernih Estate - 851.57 ha 5. Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL) - 4,071.76ha 6. Karya Palma Estate (PT SNP) -476.70 Ha 7. West and East Estate - 1,452.93 ha
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	As the latest TBP in July 2023, all units will be certified in 2024. SD Guthrie Berhad has submitted the latest TBP to be approved by RSPO Secretariat. As per reply from Deputy Director of Compliance, RSPO Secretariat on 13/072023, for RSPO membership date before 1st July 2018, the new TBP is before 30th June 2024. Since SD Guthrie Berhad TBP is within June 2024. Although there is deviation has been identified at those Indonesia management units but it has been justified that these units are still awaiting to receive land titles. All operating units in Malaysia, Papua New Guinea and Solomon Island have been certified. Except for Indonesian, only 11 operating units yet to be certified:

Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	▪ 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. ▪ 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

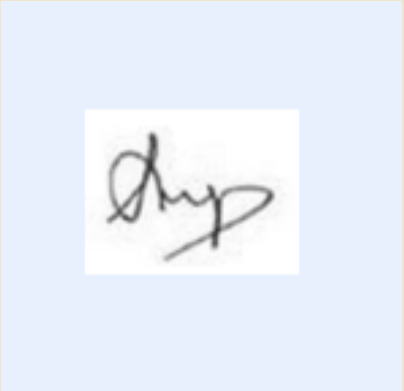
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the 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)*

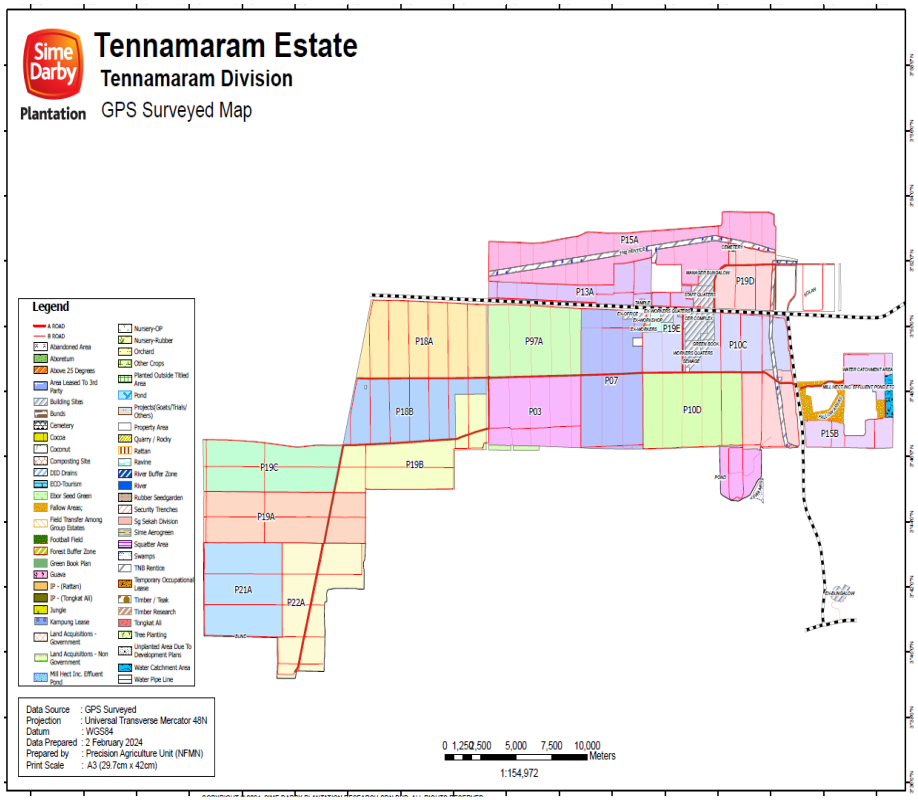
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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	11/3/2025	

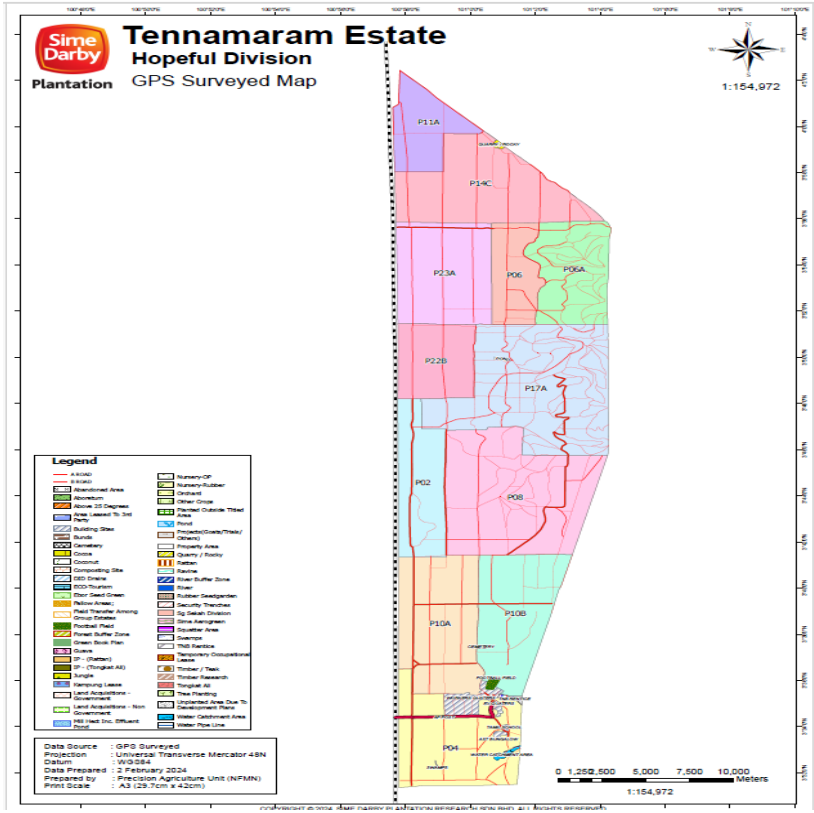
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	DZULFIQAR AZMI	
Position	LEAD AUDITOR	
Date	09 / 02 / 2025	

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	 Signature
Date	11/3/2025	

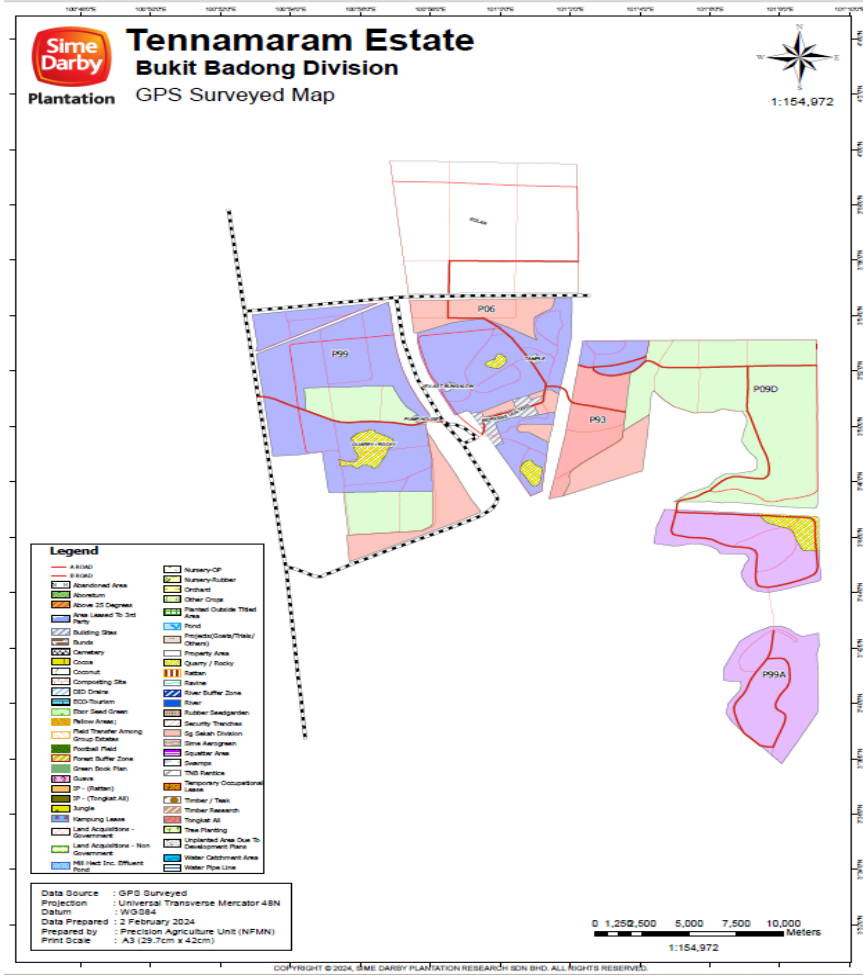
Appendix 1: Location Map Unit of Certification and Supply bases



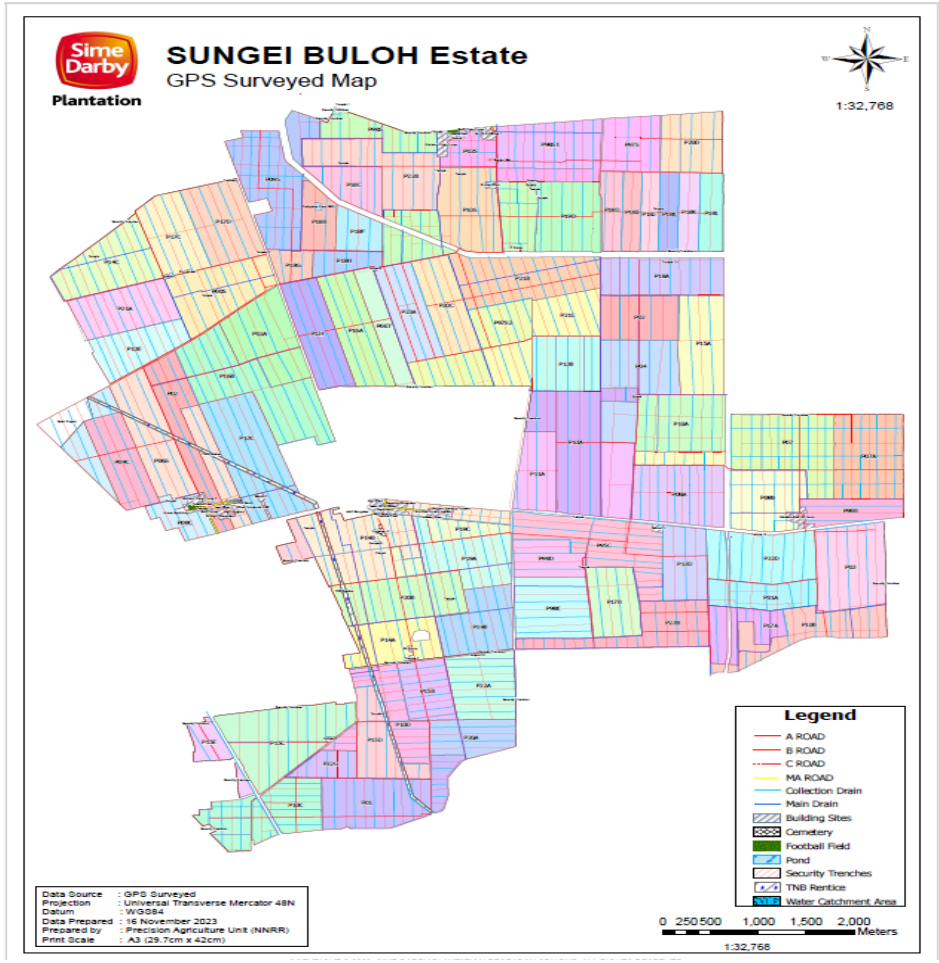
Map of Unit of Certification – Tennamaram POM and Tennamram Estate



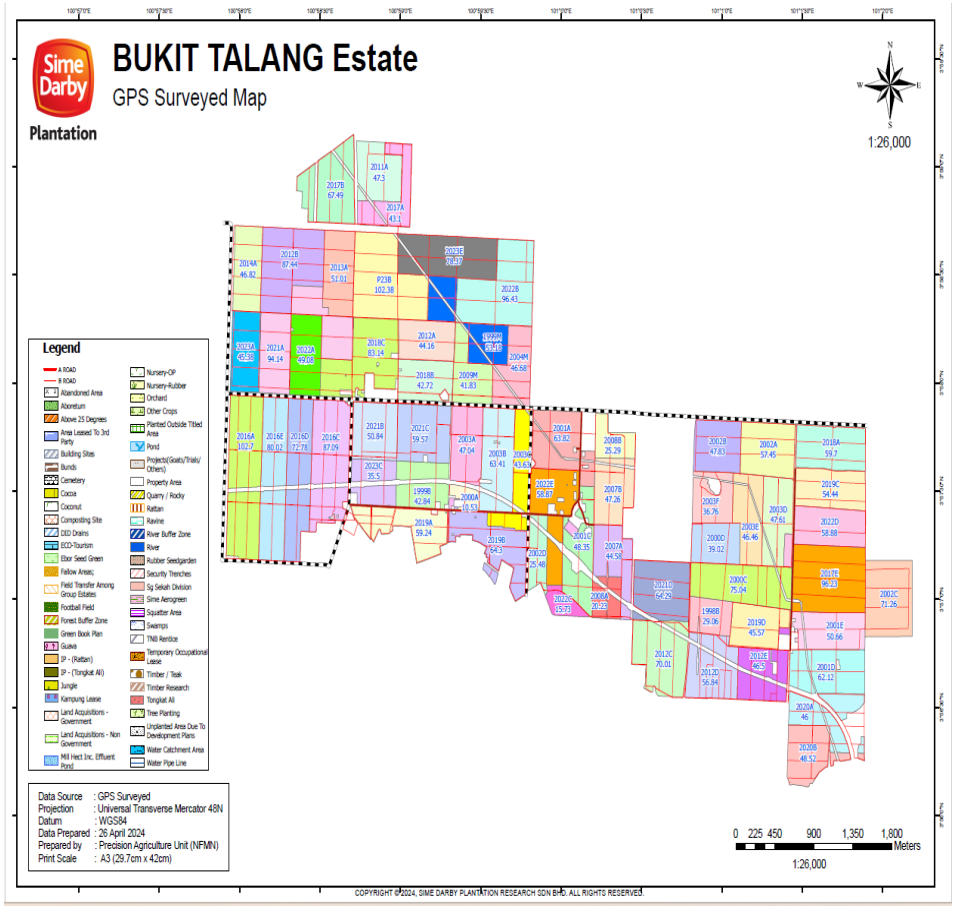
Map of Tennamaram (Hopeful Div,)



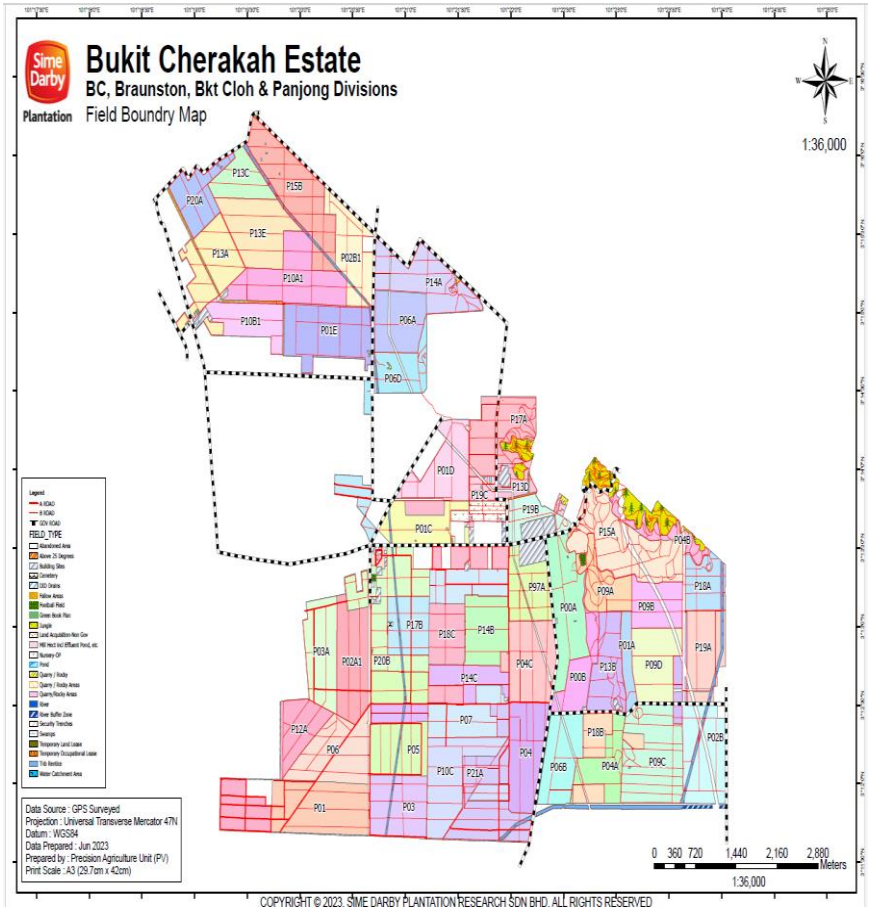
Map of Tennamaram (Bukit Badong Div,)



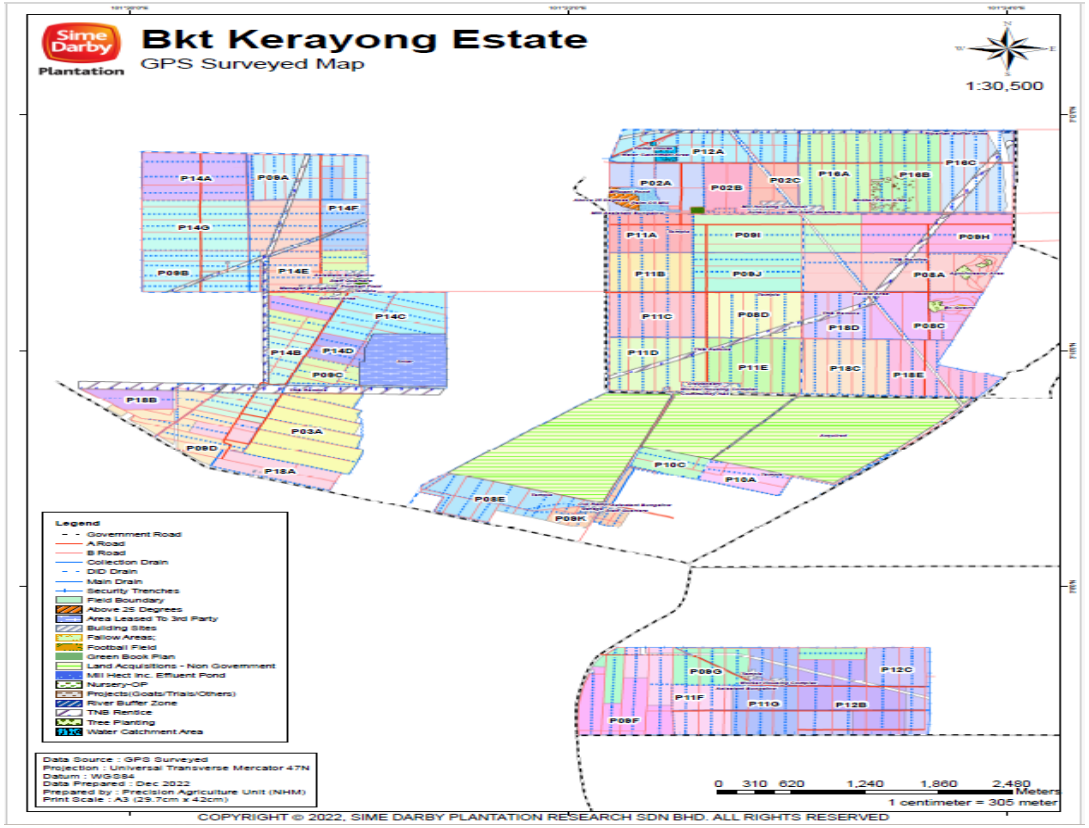
Map of Sungei Buloh Estate



Map of Bukit Talang Estate



Map of Bukit Cherakah Estate



Map of Bukit Kerayong Estate

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the SOU 6 Tennamaram 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 21/10/2024 for Tennamaram POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	0.59
PK	0.59
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	19.38
KER	4.81

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	29,625.87
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	341.91
Total	**29,967.78**

Production	t/year
FFB Processed	233,012.79
CPO Produced	45,146.48

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	95543.66	0.54	31679.70	0.56	0.00	0.00	127223.37
CO_2 Emission from Fertilizer	11125.30	0.06	4026.65	0.07	0.00	0.00	15151.95
N_2O Emission	5877.02	0.00	2170.40	0.04	0.00	0.00	8047.42
Fuel Consumption	58.95	0.03	15.61	0.00	0.00	0.00	74.56
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-87427.29	-0.49	-29996.99	-0.53	0.00	0.00	-117424.28
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**25177.64**	**0.14**	**7895.37**	**0.14**	**11336.99**	**0.00**	**33073.01**

**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	.0.00	0.00
Fuel Consumption	50.53	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**50.53**	**0.00**

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	25.30
Diverted to methane capture (Flaring)	8.30
Diverted to methane capture (electricity generation)	66.4