RSPO P&C CERTIFICATION AUDIT REPORT

(SD GUTHRIE BERHAD – SOU 28 BINUANG)

Audit Application Number:	~~PC25-002672~~ PC25-003138
Assessment Type:	Recertification
Date of Audit:	21 Apr 2025 - 25 Apr 2025
Audit Report Number:	01
Revision Number:	0
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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, 40700 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 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 28 Binuang
Address of the Management Unit/s	91207 Kunak, Sabah, Malaysia
Country	Malaysia
Websites	www.sdguthrie.com
Description of the Management Unit	SD Guthrie Berhad - SOU 28 Binuang is a certification unit which consisted of Binuang Oil Mill, Binuang Estate, Sungang Estate, Tingkayu Estate and Jeleta Bumi Estate. Located in Kunak, Sabah, East Malaysia, the palm oil mill has a capacity of 40 mt/hr
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	Head, Sustainability Compliance, 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	03-03-2011

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00116
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-017047
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved (IP) and Mass Balance (MB) Supply Chain Models.
Supply Chain Model	☒ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	16 Jan 2009 (Date of first RSPO certification)
Effective Date of Certificate:	13 July 2025
Expiry Date of Certificate:	12 Jul 2030
Name of Peer Reviewer	Ismadi Bin Ismail

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**
Binuang Oil Mill	ML25-001350	91207 KUNAK SABAH MALAYSIA	40	4.70417 N	118.06083 E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
BINUANG ESTATE	SB25-003782	91207 Kunak, Sabah, Malaysia	Own/Managed Estate	4.70083° N	118.06972° E
SUNGANG ESTATE	SB25-005922	91207 Kunak, Sabah, Malaysia	Own/Managed Estate	4.66056° N	118.12083° E

TINGKAYU ESTATE	SB25-006051	91207 Kunak, Sabah, Malaysia	Own/Managed Estate	4.71750° N	118.07944° E
JELETA BUMI ESTATE	SB25-004394	91207 Kunak, Sabah, Malaysia	Own/Managed Estate	4.73000° N	117.99861° 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**
BINUANG ESTATE	3271.08	2804.66	0	0	211.25	0	0	0	255.17
SUNGANG ESTATE	3407.98	2285.80	0	0	245.84	0	0	713.04	163.30
TINGKAYU ESTATE	2,499.23	2,365.88	0	0	37.08	0	0	0	96.27
JELETA BUMI ESTATE	3099.37	2081.21	0	3.24	0	0	0	720.00	294.92
TOTAL	12277.66	9537.55	0	3.24	494.17	0	0	1433.04	809.66
Remarks: To include additional information wherever applicable									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
BINUANG ESTATE	301.71	376.25	1820.81	305.89	2804.66	2804.66
SUNGANG ESTATE	430.17	610.42	1245.21	0	1855.63	2285.60
TINGKAYU ESTATE	0	18.50	1,701.03	485.02	2,204.55	2,365.88
JELETA BUMI ESTATE	0	1461.33	500.92	0	1962.26	2081.21
TOTAL (ha)	731.88	2466.5	5267.97	790.91	8827.1	9537.35
Remarks: To include additional information wherever applicable						

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

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
BINUANG ESTATE	161.36	265.21	282.35	232.26	310.48	1251.66
SUNGANG ESTATE	NIL	NIL	NIL	NIL	NIL	0
TINGKAYU ESTATE	161.33	131.62	582.50	200.29	235.56	1,311.30
JELETA BUMI ESTATE	NIL	NIL	NIL	NIL	NIL	0
TOTAL (ha)	322.69	396.83	864.85	432.55	546.04	2562.96

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

3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
BINUANG ESTATE	Agents	RSPO Certified	4° 42’ 03” N	118° 04’ 11” E	37529.63
SUNGANG ESTATE	Agents	RSPO Certified	4° 39’ 38” N	118° 07’ 15” E	24269.23
TINGKAYU ESTATE	Agents	RSPO Certified	4° 43’ 03” N	118° 04’ 45” E	34416.72
JELETA BUMI ESTATE	Agents	RSPO Certified	4° 43’ 03” N	118° 04’ 46” E	29086.62
MOSTYN ESTATE	Diverted crop	RSPO Certified	4° 39’ N	118° 07’ E	572.02
GIRAM ESTATE	Diverted crop	RSPO Certified	4° 35’ N	118° 07’ E	289.85
				TOTAL	126162.07

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item			
			TOTAL	

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	13 September 2025
	End Date	12 September 2026
Projected Certified FFB Volume (MT)	148,580	
Average Production Yield (MT/ Ha)		
Projected CSPO Certified Volume (MT)	Identity Preserved	35,065
	Mass Balance	0
Projected CSPK Certified Volume (MT)	Identity Preserved	7,132
	Mass Balance	0
Oil Extraction Rate (OER) (%)	23.60	
Kernel Extraction Rate (KER) (%)	4.80	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	13 Sept 2023	Start Date	13 Sept 2024
	End Date	12 Sept 2024	End Date	12 Sept 2025
Actual Production Period Reported	From	13 Sept 2023	From	13 Sept 2024
	To	12 Sept 2024	To	25 April 2025
Projected FFB Certified Volume (MT)	133,036.86		168,558.00	
Actual production of FFB (MT)	123,868.35		12,6162.07	
Projected CSPO Certified Volume (MT)	31,463.22		38,600	
Actual CSPO Production Volume (MT)	28,826.68		29,474.64	
Actual CSPO Volume Sold as RSPO Certified (MT)	0		11,121.671	
Actual CSPO Volume Sold as Conventional (MT)	26,326.68		11,604.92	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	26,326.68		22,726.59	
Actual CSPO credits sold (where applicable)	2,500.00		0	

Projected CSPK Certified Volume (MT)	5,854.62	7,754
Actual CSPK Production Volume (MT)	5,387.92	6,060.00
Actual CSPK Volume Sold as RSPO Certified (MT)	1,123.60	3,081.960
Actual CSPK Volume Sold as Conventional (MT)	4,264.32	1,770.75
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	5,387.92	4,852.71

3.8 Information of Previous & Current License (Mass Balance)

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

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
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)		
Total Actual CSPK Volume Sold (MT)		

4. Audit Programme

4.1. Audit Methodology

The audit covered the Binuang Palm Oil Mill and 4 of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document. The 4 supply base covered during the audit are Binuang Estate, Sungang Estate, Tingkayu Estate and Jeleta Bumi Estate. The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman (MZK)	Lead Auditor	ASI17IDGG4
Mohd Razman Salim (MRS)	Auditor	ASI14A6KY7
Amir Bahari (AB)	Auditor	ASI1HR2NNE
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
21 Apr 2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK)	Tingkayu Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances ▪ TBP, GHG, Metrics Template
		ASI14A6KY7(MRS)		**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations

				▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs ▪ Continuous improvement
		ASI1HR2NNE (AB)		**Amir Bahari start audit on 22/4/25**
		ASI1GIVNPH (DA)		Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers

22 Apr 2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK)	Binuang POM	**Coverage of assessment: (SCCS, TBP, GHG, Metrics Template)** ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ GHG Calculation ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures ▪ Purchasing and goods in ▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
		ASI14A6KY7(MRS)		**Coverage of assessment: (Social – Internal)** ▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations

				▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement
		ASI1HR2NNE (AB)		**Coverage of assessment: (Safety Good Milling Practice)** ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, final discharge, pond, & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site during Processing activity, , Laboratory, Workshop, Boiler, Water treatment Plant, and Final Discharge ▪ Hazard identification and Risk Management ▪ Chemical management. ▪ Training and skill development programs ▪ Continuous improvement
		ASI1GIVNPH (DA)		**Coverage of assessment: (Environment, GHG,)** ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Chemical management ▪ Waste management including disposal site

				▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ Continuous improvement
23 April 2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK)	Jeleta Bumi Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances TBP, GHG, Metrics Template
		ASI14A6KY7(MRS)		**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.

				▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)		**Coverage of assessment: (Safety, GAP, TBP)** ▪ Facilities at workplace inspection (worker quarters, water treatment plant,, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs

				▪ Continuous improvement ▪ Other areas identified during the assessment.
		ASI1GIVNPH (DA)		Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers
	8.00 am -5.00 pm	ASI17IDGG4 (MZK)	Sungang Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion

24 April 2025				▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances TBP, GHG, Metrics Template
		ASI14A6KY7(MRS)	Sungang Estate	**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)	Sungang Estate	**Coverage of assessment: (Safety, GAP, TBP)**

				▪ Facilities at workplace inspection (worker quarters, water treatment plant,, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
		ASI1GIVNPH (DA)	Sungang Estate	Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external)

				▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor Interview with Villagers
25 April 2025	8.00 am – 5.00 pm	ASI17IDGG4 (MZK)	Binuang Estate	Coverage of assessment: (Social – External, TBP, GHG, Metrics Template) ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site inspection/interview at production area (Contractor involved) ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement ▪ Complaints and grievances TBP, GHG, Metrics Template
		ASI14A6KY7(MRS)	Binuang Estate	**Coverage of assessment: (Social – Internal)** ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.

				▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)	Binuang Estate	**Coverage of assessment: (Safety, GAP, TBP)** ▪ Facilities at workplace inspection (worker quarters, water treatment plant,, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Site visit at Estate Boundary, adjacent and neighbouring land use. ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs

				▪ Continuous improvement Other areas identified during the assessment.
		ASI1GIVNPH (DA)	Binuang Estate	Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor Interview with Villagers
	3.30 pm 4.30pm	ASI17IDGG4 (MZK) ASI14A6KY7(MRS) ASI1HR2NNE (AB) ASI1GIVNPH (DA)	Binuang Estate	Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO Closing meeting at the Binuang Estate End of audit

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

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

No Changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y})\ x\ (z)$	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	4	Low Risk	Minimum Samples	4 Estate
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
	2025	2026	2027	2028	2029
Binuang POM	☒	☐	☐	☐	☐
Binuang Estate	☒	☐	☐	☐	☐
Tingkayu Estate	☒	☐	☐	☐	☐
Sungang Estate	☒	☐	☐	☐	☐
Jeleta Bumi Estate	☒	☐	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: MOHD ZULFAKAR BIN KAMARUZAMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation in Several companies such KLK, IOI, Tradewinds. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 4001 and qualified social Auditor under RSPO Training, attended the DLW training in 2022 and worker welfare training in 2021 and refresher Endorsed RSPO P&C Lead Auditor Course in 2024. He is a qualified RSPO P&C, RSPO Supply Chain, MSPO Supply Chain and MSPO Lead Auditor.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard, refresher Endorsed RSPO P&C Lead Auditor Course in 2024.and completed evaluation and qualified as lead auditor RSPO since 2015

Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2024.	
Audit Team Members: Rozaimee Ab Rahman (RAR), Ismail Adnan (IA), Amir Bahari (AB)		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit Team Leader: ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member: ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	Audit Team Member: ASI14A6KY7(MRS)	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member: ASI1HR2NNE (AB)	Holds a Diploma Palm Oil Milling Technology & Management from MPOB Bangi and B. Sc (Hons) Chemistry USM Pulau Pinang
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Leader: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member: ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	Audit Team Member: ASI14A6KY7(MRS)	He had more than 5 years working experience in FRIM, and Forest Management Auditing and Auditing RSPO P&C since 2013, experience Social Auditing and Attended SA 8000 training in 2018 and SMETA training in 2021
	Audit Team Member: ASI1HR2NNE (AB)	Experience in auditing in palm oil industry with more than ten years. Experience in consulting, internal auditor and Training Management for various program such as MSPO, ISCC and ISO.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit Team Leader: ASI17IDGG4 (MZK)	Completed RSPO P&C lead auditor course in 2015 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member: ASI1GIVNPH	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training and refresher

	(DA)	Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member: ASI14A6KY7(MRS)	Completed RSPO endorsed P&C lead auditor course in 2013 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
	Audit Team Member: ASI1HR2NNE (AB)	Completed RSPO P&C lead auditor course in 2018 by David Ogg & Partners and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit Team Leader: ASI17IDGG4 (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member: ASI1GIVNPH (DA)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member: ASI14A6KY7(MRS)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2014 and Lead Auditor for ISO 9001 and ISO 45001.
	Audit Team Member: ASI1HR2NNE (AB)	Has completed training of ISO 9001 in April 1991 and ISO 14001 Lead Auditor Course in May 1997. Attended and completed OHSAS 18001 course in 2005.
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit Team Leader: ASI17IDGG4 (MZK)	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member: ASI1GIVNPH (DA)	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member: ASI14A6KY7(MRS)	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
	Audit Team Member: ASI1HR2NNE (AB)	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit Team Leader: ASI17IDGG4 (MZK)	Not audited this.
	Audit Team Member: ASI1GIVNPH	Not audited this.

	(DA)	
	Audit Team Member: ASI14A6KY7(MRS)	Not audited this.
	Audit Team Member: ASI1HR2NNE (AB)	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit Team Leader: ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015 with latest on 2024.
	Audit Team Member: ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO lead auditor since 2018, with latest on 2024.
	Audit Team Member: ASI14A6KY7(MRS)	Had completed and pass evaluation of RSPO lead auditor since 2013, with latest on 2024.
	Audit Team Member: ASI1HR2NNE (AB)	Had completed and pass evaluation of RSPO lead auditor since 2015, with latest on 2024
Knowledgeable and experience of the local/regional laws	Audit Team Leader: ASI17IDGG4 (MZK)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1GIVNPH (DA)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI14A6KY7(MRS)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1HR2NNE (AB)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit Team Leader: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member: ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member: ASI14A6KY7(MRS)	Not Audited
	Audit Team Member: ASI1HR2NNE (AB)	Possessing in-depth knowledge and practical experience in local and regional regulations, gained through thirty years of working

		experience at publicly listed plantation organization thereafter continuing an additional of ten years conducting MSPO and RSPO audits across multiple oil palm companies.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit Team Leader: ASI17IDGG4 (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices,
	Audit Team Member: ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	Audit Team Member: ASI14A6KY7(MRS)	He has over 10 years of extensive experience in oil palm operations and auditing health and safety practices as he is a Lead Auditor for ISO 45001 Standard.
	Audit Team Member: ASI1HR2NNE (AB)	Extensive experience in health and safety auditing within farm/plantation operations and palm oil mills, gained over thirty years as a Manager for Estate and Palm Oil Mill at publicly listed plantation organization. This includes an additional ten years of expertise in conducting MSPO and RSPO audits across multiple oil palm companies, ensuring compliance with industry standards and sustainable 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;	Audit Team Leader: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI14A6KY7(MRS)	Attended SA 8000 training in 2018 and SMETA training in 2021 A qualified RSPO P & C Auditor since 2014 with experience in Forest, Social and MSPO auditing
	Audit Team Member: ASI1HR2NNE (AB)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of working experience in the oil palm operation.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit Team Leader: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.

	Audit Team Member: ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI14A6KY7(MRS)	Attended SA 8000 training in 2018 and SMETA training in 2021 A qualified RSPO P & C Auditor since 2014 with experience in Forest, Social and MSPO auditing
	Audit Team Member: ASI1HR2NNE (AB)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of working experience in the oil palm operation.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit Team Leader: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member: ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	Audit Team Member: ASI14A6KY7(MRS)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2013-2014 organization specializing in sustainability and auditing experience in Forest management since 2013.
	Audit Team Member: ASI1HR2NNE (AB)	He had 7 years of working experience in the oil palm operation. Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Fluent in one of the main national languages	Audit Team Leader: ASI17IDGG4 (MZK)	Fluent in Malays and English
	Audit Team Member: ASI1GIVNPH (DA)	Fluent in Malays and English
	Audit Team Member: ASI14A6KY7(MRS)	Fluent in Malays and English
	Audit Team Member: ASI1HR2NNE (AB)	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor	Audit Team Leader:	Had completed RSPO Supply Chain auditor training course in

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.	ASI17IDGG4 (MZK)	2016 and experienced auditing supply chain since 2016.
	Audit Team Member: ASI1GIVNPH (DA)	Had completed RSPO Supply Chain auditor training course in 2020 and refresher in 2023 and qualified Supply chain Auditor in 2025
	Audit Team Member: ASI14A6KY7(MRS)	Not Audit
	Audit Team Member: ASI1HR2NNE (AB)	Not Audit

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		SOU 28 Binuang CU continued to use the internet to disseminate public information relating to land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The website address is https://www.sdguthrie.com/ For social programmes on education, environment, community and health, etc, the Yayasan SD Guthrie as a Foundation had expanded its wings from offering scholarships to outstanding and deserving individuals to funding impactful conservation, outreach and development programmes. The website address is http://www.yayasansimedarby.com/ . Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available.	☒ 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.		SOU 28 Binuang has conducted stakeholder meetings to communicate updates on RSPO certification, environmental, social, safety, and legal requirements across its operating units, using appropriate languages to ensure understanding. Meetings were held with various stakeholders including government agencies, local communities, schools, contractors, suppliers, and neighboring estates. Issues raised during these meetings were discussed with management, and feedback was incorporated into the Social and Environmental Impact Assessment (SIA and EIA) action plans. Verified records of these meetings are available, with the latest held at Tingkayu Estate, Binuang Estate, Jeleta Bumi, and Sungang Estate. The unit also continues to use its website to share public information on land titles, human rights, FPIC, safety, health, pollution prevention, and grievance procedures.	☒ 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 corresponding responses are well maintained at SOU 28 Binuang, documented through inspection books and official correspondence at both the mill and its supply bases. The handling of such requests follows the procedure outlined in Communication and Stakeholder Engagement Procedure Version 1.0 effective October 2024. The unit continues to manage and retain these records, covering engagements with government agencies, regulatory bodies, and local communities. Verified examples include several visits by the Department of Occupational Safety and Health (DOSH) across multiple estates such as Binuang, Tingkayu, Sungang, and Jeleta Bumi for annual machinery inspections and accident investigations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Outcomes ranged from satisfactory findings to corrective actions like repainting, internal cleaning, or temporary stop-work notices. In addition, the Binuang Palm Oil Mill recorded satisfactory outcomes from both DOSH's periodic inspection in February 2025 and the Department of Environment's field citation in September 2024.	
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.		SOU 28 Binuang has designated personnel responsible for managing complaints and social issues at both the estates and the mill. Records of communications, including those with authorities such as DOSH, DOE, and the Labour Department, are properly maintained. As of the 2025 financial year, no requests for information from external stakeholders have been recorded, as verified through the 'Buku Aduan' and 'External Communication Book' at the estates and mill. The latest entries in the 'Buku Aduan' reflect internal housing repair requests submitted by employees via the online OPP application. Management documents related to environmental, social, and legal matters are made available to the public, except in cases where commercial confidentiality or potential negative outcomes prevent disclosure. During the annual stakeholder meetings, the CU has provided relevant information upon request, ensuring transparency and responsiveness to stakeholder concerns.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Stakeholder lists for FY 2025 were established and maintained for both the mill and estates within Binuang CU, with updates recorded on 3 March 2025 (Tingkayu), 6 February 2025 (POM), 3 January 2025 (Binuang), 2 January 2025 (Jeleta Bumi), and 17 March 2025 (Sungang). The lists include a broad range of stakeholders such as local communities, government authorities, contractors, suppliers, foreign recruitment agencies, embassies, FFB suppliers, and NGOs. Each entry provides the name of the party, contact number, address, and a nominated representative. The auditor verified that	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			stakeholder lists for all estates and the mill were available and properly maintained. The CU continues to ensure that these records remain current, covering both external stakeholders and internal representatives such as women leaders and workers' representatives.	☐ 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.		SOU 28 Binuang operates under the Code of Business Conduct (COBC) established by SD Guthrie Berhad in February 2025, covering key areas such as non-discrimination, anti-harassment, anti-corruption, conflict of interest, and reporting violations. All contractors and suppliers signed the Vendor Integrity Pledge, committing to the COBC. Briefings on the COBC were conducted across all estates and the mill, and the code is also included in induction training for new workers. Contracts with foreign recruitment agencies, such as PT Cahaya Lombok, include clauses requiring adherence to the COBC, ensuring ethical practices across operations and recruitment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		Compliance with the Code of Business Conduct (COBC) at SOU 28 Binuang is enforced through a robust internal control system, including internal audits conducted by the Group Integrity Governance Assurance Department, transparent tender decisions made by an independent tender committee, and the implementation of the Vendor COBC. The Vendor COBC sets clear expectations for ethical conduct and human rights compliance for all suppliers, contractors, agents, and service providers directly dealing with the Group. All vendors are required to sign the Vendor Integrity Pledge,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			reaffirmed most recently in February 2025, declaring their commitment to eliminate exploitation, including modern-day slavery and human trafficking. Compliance is closely monitored by both the operating units and the Group Sustainability Department (GSD). Annual audits are conducted by GSD and Regional Health Safety Environment (RHSE) teams across all Operating Units. In parallel, Estate and Mill Management conduct regular internal inspections and compliance checks, including monthly site inspections, contractor briefings, and employment record reviews, ensuring day-to-day alignment with COBC requirements. Documentation such as inspection records, non-compliance logs, and corrective action reports were verified during the audit, confirming active and continuous monitoring of COBC compliance.	

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		SOU 28 Binuang continued to comply with the relevant legal requirements. Compliance to each applicable law and regulation is monitored by the operating units and GSD sustainability team. SOU 28 had obtained and renewed license and permits as required by the law. The SOU has complied to all regulations regarding Land Title, OSH, Environment and etc. All the 4 estates and Binuang POM in the CU (SOU 28) has yet to comply with “Perlesenan Pengambilan Air Mentah Untuk Kegunaan Ladang / Kilang” gazetted by the (Sabah Drainage and Irrigation Department) for the water abstraction charges	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			being sources for the estates and mill operation and domestic consumption. All OUs in the CU has yet to obtain official documentation in relation to the compliance with the Sabah Drainage and Irrigation Department Legislative requirement under Sabah Water Supply Enactment 2003 - Sabah Water Supply (Licensing) Regulations 2021. Exception for the mill having attended a briefing on 08/03/2025 in relation to the implementation of compliance. **As such an MZK 01 2025 is raised.**	
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 Legal & Other Requirements Register (LORR) for SOU 28 comprehensively outlines all relevant regulatory obligations and demonstrates strong compliance governance. The register was last updated on 6 March 2025 and is subject to annual review or immediate revision when new Acts or regulations are introduced. It encompasses a wide range of legislative instruments critical to estate and mill operations, including environmental, occupational safety, employment, public health, and industry-specific requirements. Key updates in the latest revision include the *Minimum Wages Order 2024*, *Akta Kawalan Produk Merokok Demi Kesihatan Awam 2024 (Act 852)*, *Akta Levi Keuntungan Luar Biasa 1998*, and its amended order in 2021. The Group Sustainability Department (GSD) at the Head Office is primarily responsible for monitoring legal changes and disseminating relevant updates to all business units. This is achieved through a structured mechanism involving communication with official publishers, internal procedures for tracking changes, and proactive distribution of updates to regional and operational levels. Regional leadership, including the CEO and General Manager, further supports communication and compliance implementation. SOU 28 has fully adopted the SD Guthrie-documented system to identify, track, and maintain legal compliance across all operations,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ensuring all applicable legal and RSPO-related requirements are consistently implemented and up to date.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		The estate boundaries at SOU 28 Binuang were clearly demarcated and well maintained. Boundary stones were indicated on official estate maps and confirmed during site visits, with pegs painted in white and red for visibility. At Sungang Estate, several boundary stones including 546/52 (bordering Ladang Tandok), 546/79, 546/108, and 545/416 were verified. For Binuang Estate, stones such as 111/770 (bordering Madai Baturong Forest Reserve at Field 09B) and 545/781 were inspected. The boundary adjacent to the Forest Reserve was well maintained, with markers installed at 50-meter intervals and supplemented with an electrical fence for added protection. At Tingkayu Estate, the boundary between the estate and surrounding smallholders at Field P16B was clearly identified. Meanwhile, Jeleta Bumi Estate boundaries were verified at markers such as 657/726 and 657/721 (bordering smallholder land owned by Johari Abdullah), as well as 657/27 along the Madai-Baturong Forest Reserve. Additionally, the boundary stone between Jeleta Bumi Estate and Binuang Estate was also inspected. All demarcations confirmed effective boundary management practices in place across the certification uni	☒ 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.		SOU 28 Binuang has implemented a strong and accountable system for managing contracted parties, anchored in transparency, legal compliance, and ethical business conduct. Each operating unit maintains a detailed and up-to-date contractor register, ensuring full visibility over engaged parties, their roles, and responsibilities. At Binuang POM and the estates, formalized agreements have been established for transportation and replanting services with clearly defined durations, responsibilities, and compliance expectations. All contracts reviewed were current and included appropriate extensions, reflecting continuity and well-managed vendor relationships. Audit interviews with both contractors and their workers revealed a mature, professional partnership culture. Contractors demonstrated a thorough understanding of their contractual and legal obligations, reinforced through RSPO related training and mandatory commitment to the Code of Business Conduct (COBC). Workers were equipped with proper PPE and briefed on safety protocols, underscoring the estate's emphasis on workplace health and safety. Prompt payment practices typically within 14 days of invoicing demonstrate SOU 28's fair treatment of vendors. Contract renewals follow a transparent tendering process, while ongoing engagement is further evidenced through regular stakeholder meetings. Estates also enforce the requirement for contractors to submit worker documentation, including payslips, ensuring traceability and alignment with labor standards. This system reflects SOU 28 Binuang's clear commitment to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			upholding RSPO principles through strong governance, ethical partnerships, and full compliance with regulatory and social responsibilities.	
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.		SOU 28 Binuang exemplifies robust legal compliance through a transparent and well-managed contractual framework, ensuring all third-party engagements are aligned with applicable legal and regulatory obligations. Contracts with vendors such as transporters, replanting service providers, and support service operators contain clearly articulated clauses outlined in Appendix 4: General Compliance Clauses mandating full adherence to national laws and industry regulations. These requirements are further reinforced by SD Guthrie's Online Vendor Registration (OVR) system and Vendor Code of Business Conduct (VCOBC), which serve as critical tools in the company's vendor due diligence process. Sampled agreements during the audit period include long-term replanting and transportation contracts, all of which demonstrated legal compliance, supported by consistent verification by SD Guthrie's Contracts Department in Tawau and respective operational personnel. This process involves rigorous checks on company registration, legal licenses, shareholder information, and financial credibility. Further validation of compliance was noted during a site inspection at an operating retail vendor within the estate, which possessed valid licensing from the Ministry of Domestic Trade and Consumer Affairs for controlled goods, reaffirming adherence to statutory supply and trade regulations. Through these mechanisms, SD Guthrie maintains high	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			standards of corporate governance, legal accountability, and ethical supplier management across all its plantation operations.	
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 reviewed at SOU Binuang contain explicit provisions prohibiting child, forced, bonded, or trafficked labour. These clauses are embedded within the Vendor Code of Business Conduct (COBC) and reinforced by the Vendor Integrity Pledge, affirming each contractor's obligation to uphold ethical labour practices. Audit verification confirmed this commitment in agreements with multiple vendors, underscoring SOU Binuang's strong adherence to responsible sourcing and its commitment to safeguarding human rights across its operations and supply chain.	☒ 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		Binuang POM has implemented a robust system to ensure that all Fresh Fruit Bunches (FFB) received are from direct and legitimate sources. The documentation includes verified geo-location data and evidence of land ownership or legal land use rights by growers and smallholders. This information is compiled through smallholder mapping and desktop reviews. The audit confirmed that all directly sourced FFB are supported with valid licenses and land titles. There is currently no practice of receiving indirectly sourced FFB, as all supplies are obtained directly from the company's own estates or diverted from other internal units, ensuring full compliance with traceability and legal sourcing standards.	☒ 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.		Currently in Binuang POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers (own estates and diversion from Company different SOU)	☒ 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.		Binuang POM and its supply base have demonstrated a strong commitment to long-term sustainability and financial viability through comprehensive operational and capital expenditure planning. The mill has developed a detailed annual budget covering crop processing projections, general and supervisory costs, labor, management systems (RSPO/MSPO), and capital investment across infrastructure, machinery, and facilities. A robust five-year financial forecast (2025–2029) is in place for both the mill and estates, covering key areas such as crop yield by hectare, cost per hectare and per MT FFB, general upkeep, depreciation, and specific allocations for immature areas. This includes in-depth breakdowns of labor costs, vehicle operations, and capital investments. Projected Fresh Fruit Bunch (FFB) volumes and yields are well-documented:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• FFB volumes are expected to grow steadily across Sungang, Tingkayu, Jelata Bumi, and Binuang Estates. • The mill is projected to process between 160,763 MT to 211,877 MT of FFB, with an average OER of 23.60% and KER of 4.85%. Operational performance is actively monitored against set Key Performance Indicators (KPIs), including costs, yield, quality, input usage, and productivity. Monitoring results are reviewed monthly at management meetings, where issues are addressed, actions are planned, and outcomes are tracked. These reviews are reported consistently to the Regional CEO, General Manager on a monthly, quarterly, half-yearly, and annual basis.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		A structured replanting programme covering the period from 2025 to 2029 has been established and reviewed annually, with the latest update conducted in January 2025. This programme is embedded within the estates' financial planning framework to support long-term sustainability and productivity. For Binuang Estate, replanting is scheduled as follows: 161.36 hectares in 2025, 265.21 hectares in 2026, 282.35 hectares in 2027, 232.26 hectares in 2028, and 310.48 hectares in 2029. Tingkayu Estate has planned 161.33 hectares in 2025, 131.62 hectares in 2026, 582.50 hectares in 2027, 200.29 hectares in 2028, and 235.56 hectares in 2029. No replanting activities are planned for Jelata Bumi and Sungang Estates over the same five-year period.	☒ 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:		The estates and mill within the CU have consistently conducted annual management review meetings, with the most recent sessions held in early 2025 and 2024. These meetings were conducted on the following dates: Sungang Estate on 14 April 2025 and 25 March 2024; Jelata Bumi Estate on 7 February 2025 and 26 March 2024; Tingkayu Estate on 23 January 2025; Binuang	☒ Conform ☐ Major Nonconformity

	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		Estate on 25 January 2025 and 24 February 2024; and Binuang Palm Oil Mill on 31 January 2025 and 26 February 2024. Key topics discussed during these reviews included results of internal and external audits, customer feedback, performance evaluations of product conformity, the status of preventive and corrective actions, follow-ups from previous reviews, continuous improvement initiatives, and handling of complaints and grievances. Verified minutes confirmed that decisions arising from these discussions were compiled into the Continuous Improvement Plan (CIP) 2025. This document outlines the necessary actions, resource requirements, and support mechanisms to implement changes and improvements across the CU's operations, reinforcing a strong commitment to continual improvement and system effectiveness.	☐ 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)		The Continuous Improvement Plan (CIP) has been actively implemented by the unit of certification, incorporating key social and environmental aspects aligned with the RSPO Principles & Criteria. The action plan reflects the organisation's commitment to sustainability by addressing core areas such as FFB yield optimisation through good agricultural practices, reduction of pesticide use via Integrated Pest Management (IPM), and mitigation of environmental impacts through the maintenance of buffer zones, erosion control, and habitat protection. Other focus areas include waste reduction in line with RSPO Criterion 7.3, pollution and greenhouse gas (GHG) emission mitigation through energy efficiency and methane capture, and active engagement with local communities and workers to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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)		address social impacts. Conservation efforts are also integrated, particularly the management and protection of High Conservation Value (HCV), High Carbon Stock (HCS) areas, and peatlands, in compliance with Criteria 7.7 and 7.12. At the estate level, specific improvement initiatives have been executed. Tingkayu Estate initiated the construction of new workers' quarters to replace old wooden houses in FY 2025. Jeleta Bumi Estate undertook maintenance works on existing workers' housing, including repairs, painting, and general upkeep. Meanwhile, Binuang Estate carried out infrastructure enhancements, including repairs to the motorcycle garage and scheduled cleaning services for septic tanks and manholes. These efforts demonstrate a clear, structured approach to continual improvement, ensuring that social wellbeing, environmental responsibility, and operational sustainability are consistently enhanced.	
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 auditor before the audit started. The auditor already verified and checked the data and figure given was tally 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 28 Binuang has consistently adhered to a structured and comprehensive documentation system developed by SD Guthrie Berhad to guide its estate and mill operations. These include core manuals such as the Plantations/Mill Quality Management System (PQMS/MQMS), Sustainable Plantation Management System (SPMS), Environmental, Safety & Health (ESH) Manual, and RSPO Supply Chain traceability procedure. Key versions in use include EQMS SOP Version 2 (2024), SOP Manual Version 3 (2023), and the Laboratory Process Control Manual Version 3 (2024), among others. These documents comprehensively cover the entire operational workflow—from seedling stages in nurseries and estate upkeep to FFB receipt at the mill, processing, CPO and PK quality analysis, dispatch, and security management across the operating units. For mill-specific functions, technical documentation includes detailed guidelines for each processing stage: reception, sterilisation, threshing, pressing, clarification, polishing, effluent management, laboratory procedures, and dispatches. To ensure effective implementation, the contents of the manuals and SOPs are communicated through regular platforms including morning musters, mill weekly briefings, ad hoc and scheduled training, as well as through on-site supervision. The manuals are readily accessible at administration offices for reference by staff and stakeholders. Interviews and site inspections confirmed that the SOPs are actively implemented and understood by the employees. The consistent use of these detailed, standardised procedures underscores SOU 28 Binuang's commitment to operational excellence, legal compliance, traceability, safety, and quality control in both plantation and mill operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.3.2	A mechanism to check consistent implementation of procedures is in place.		SOU 28 Binuang has established a comprehensive and effective mechanism to ensure the consistent implementation of its operational procedures across both estate and mill operations. At Binuang Palm Oil Mill, the Daily Production Report such as the one dated 31/12/2024 includes critical operational metrics like FFB received, processed, certified status, production output, despatches, storage capacity, and lab analysis. For the year 2024 to date, the mill recorded 126,207 metric tonnes (mt) of FFB processed, with an Oil Extraction Rate (OER) of 23.52% and Kernel Extraction Rate (KER) of 4.68%. Management oversight is further reinforced through unscheduled General Manager visits conducted at least twice monthly, along with internal audits assessing compliance with MSPO and RSPO standards. These findings are reviewed during scheduled Management Review meetings across all units and are used as input for continuous improvement planning. The mill and estates also maintain regulatory inspection records, such as those by DOSH (February and December 2024), the DOE (September 2024). In the estates, compliance with SOPs is monitored daily by supervisory staff with extensive recordkeeping covering production, chemical usage, work schedules, and application of pesticides and fertilizers. These records are maintained for at least 12 months. Further evaluations by Agronomists occur biannually to assess areas such as crop performance, pest and disease control, replanting activities, and fertilizer needs. The Regional CEO and General Manager conduct unscheduled estate visits, and internal audits by the Group Sustainability Department (GSD) and Regional Health Safety Environment (RHSE) teams are held annually. In 2025, these audits were carried out in all units between 20–24 January, with results presented at the Management Review. During the 2024 audit cycle, a Major NCR (DA 01 2024) was raised under Indicator 3.3.2 due to lapses in the mechanism ensuring consistent implementation of safety procedures, including	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ineffective follow-up on a previous Minor NCR (DA 01/2023). The NCR identified various safety concerns: • **Tingkayu Estate**: Weathered life jacket exposed to direct sunlight and unsafe work environment due to wasp nests. • **Binuang Estate**: Sprayers used personal PPE to protect against sun exposure; management-issued PPE was present but not considered sufficient by workers. • **Sungang Estate**: Workers used personally purchased low-cut rubber shoes; one was not wearing gloves, citing discomfort. • **Jelata Bumi Estate**: One harvester forgot his safety vest; harvesting sickle was improperly stored. Verification of corrective actions confirmed that all sites have since standardized PPE issuance and implementation. Life jackets at Tingkayu Estate were appropriately relocated. PPEs including helmets, gloves, boots, aprons, goggles, and respiratory gear are now uniformly provided and recorded through PPE Equipment Cards and Job Station Matrices. Field visits validated this compliance. Observed compliance was evident at multiple field sites across the estates and Binuang POM, including harvesting, spraying, and mill operations. Worker interviews confirmed understanding and adherence to PPE protocols, with no cost borne by employees. The NCR has been satisfactorily addressed, with all findings effectively closed and concluded, demonstrating SOU 28 Binuang's strong commitment to operational consistency, regulatory compliance, and worker safety.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		SOU 28 Binuang has established a rigorous and structured system to monitor the implementation of Standard Operating Procedures (SOPs) across both estate and mill operations. Daily monitoring is conducted by field staff and Assistant Managers under the direct oversight of the respective Estate and Mill Managers. This is supported by thorough supervision and meticulous recordkeeping. In the estates, key operational aspects are recorded and tracked consistently. These include daily work programs, field cost books,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			bin cards, harvesting intervals, monthly estate and operational reports, rainfall data, pest and disease monitoring returns, agrochemical consumption, harvesting records, loose fruit collection, machinery operation hours, and monthly FFB production reports. These records ensure the traceability, accountability, and evaluation of field operations on a continuous basis. Similarly, the mill maintains process control records that include monitoring of effluent discharge, emissions (e.g., black smoke), production and dispatch parameters, scheduled waste tracking, and daily shift reports to monitor performance and compliance with operational procedures. A structured flowchart outlines the system for monitoring compliance with both internal and legal requirements, and internal audits are conducted at least once annually to verify consistency and conformity. Contractor activities are also closely monitored. The estates and mill enforce strict requirements for work permits, particularly for high-risk jobs such as confined space entries or working at heights. Supervisors and engineers remain on-site during contractor operations to ensure PPE is provided and correct equipment and machinery are used. Where required, records of follow-up actions are retained to close out non-conformances or address safety concerns. Monitoring efforts are further reinforced through RSPO/MSPO internal audits conducted by the Group Sustainability Department (GSD) and the Regional Health Safety and Environment (RHSE) team. Regular safety and health meetings and routine workplace inspections are carried out by Assistant Managers, staff, and Hospital Assistants to ensure continual compliance with ESH standards. Additionally, performance monitoring visits are conducted biannually by the Performance Monitoring Unit (PMU) from Head Office. Verified visits in 2025 include Sungang (17/03), Jelata Bumi (13/03), Tingkayu (12/03), Binuang Estate (13/03), and Binuang POM (04–07/03), further demonstrating the systematic nature of oversight.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Agronomists from the SD Guthrie Research Centre also play a vital role in supporting field productivity and sustainability. Their assessments cover rainfall patterns, yield performance, palm nutrition, and general field observations. Verified agronomist visits in 2024 include Sungang (13/08), Jelata Bumi (07/08), Tingkayu (16/08), and Binuang Estate (24/09), reaffirming the integration of expert advisory into the estate management system. This multi-layered approach reflects SOU 28's strong internal control mechanisms, its commitment to continuous improvement, and a high level of compliance with both operational and sustainability requirements. .	
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.		Social Impact Assessment (SIA) for SOU 28 Binuang was conducted from 22 to 27 July 2013. It involved consultations with estate workers, teachers, and nearby communities. Key issues raised included housing conditions like pipe leaks, illegal water tapping, and lack of water tanks in older houses. These were recorded and addressed in an updated Social Action Plan, reviewed yearly. The Environmental Aspect and Impact Assessment (EAIA) was also conducted internally for both the estate and mill operations. Binuang CU has an updated register covering all activities from receiving fresh fruit bunches (FFB) to downstream processes. The latest reviews were completed in early 2024 for all estates and the mill, with no major operational changes reported. Environmental concerns identified include air emissions from boiler stacks, effluent discharge (POME), and waste management. Estate activities like harvesting, spraying, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			delivery to the mill were also evaluated for environmental impact. All assessments and related documents, such as procedures and evaluation forms, were properly maintained. Regular reviews and stakeholder involvement ensure that both social and environmental impacts are effectively managed in line with sustainability commitments.	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The Social Impact Assessment (SIA) Report for SOU 28 Binuang CU was officially verified after a detailed assessment conducted from 22–27 July 2013. The assessment covered Binuang POM, Jelata Bumi Estate, Tingkayu Estate, Sungang Estate, and Binuang Estate, and was carried out by the Social & Environmental Project Unit of the PSQM Department. The SIA involved consultations with a wide range of internal and external stakeholders including workers (e.g., harvesters, sprayers), worker representatives, the gender committee, contractors, suppliers, local communities, neighboring estates/smallholders, HUMANA, Crèche, schools, and government agencies. Interviews and group discussions helped identify both positive and negative social impacts, and the report proposed relevant improvements. It also included detailed socio-economic data, stakeholder profiles, labor policies, grievance procedures, sexual harassment protocols, and available facilities. Addendum SIA assessments focusing on replanting were later conducted at: • Sungang Estate on 09/01/2024 • Binuang Estate on 01/08/2022 • Jeleta Bumi Estate on 17/02/2023 • Tingkayu Estate on 01/02/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			These addendums involved diverse groups of workers (union/non-union, different races, genders, and job scopes) and consultations with nearby communities, smallholders, government agencies, contractors, and vendors. Attendance sheets and meeting records confirmed full participation and documentation of all issues raised. On the environmental side, assessments were carried out for the supply base estates to measure operational impacts on soil, water, and air. This included stakeholder consultations on pollution control, ERT readiness, High Conservation Value (HCV) areas, and land use. Both internal (management, workers) and external stakeholders (government, local communities, suppliers) were involved. No major environmental concerns were reported during these meetings. Environmental records, such as Environmental Impact Assessments (EIA), Environmental Impact Evaluations (EIE), Management Action Plans, and Pollution Prevention Plans, were reviewed. The latest review by POM management was done on 03/01/2025, related to office building repairs. Key issues assessed included boiler emissions (air pollution) and POME discharge (soil and water contamination). These reviews help ensure that environmental impacts are properly managed and minimized. During field visits, activities like fertilizing, spraying, FFB transport, garbage and landfill management, road maintenance, and conservation efforts were directly observed. These site observations confirmed that mitigation measures are consistently applied and that the organization remains committed to environmental protection and continuous improvement.	

3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Binuang CU regularly reviews and updates its Social and Environmental Action Plans to address key issues such as ILO compliance, grievance mechanisms, harvesting rates, replanting activities, and community complaints. These reviews are based on feedback gathered from External Stakeholder Meetings, Social Dialogues, OSH Committee, and Gender Committee sessions. Stakeholder consultations were held in 2024–2025 at all operating units Sungang Estate, Binuang Estate, Binuang POM, Tingkayu Estate, and Jeleta Bumi Estate involving both internal stakeholders (e.g., workers, management) and external stakeholders (e.g., government agencies, villagers, suppliers, contractors). Feedback from these sessions was recorded and incorporated into updated action plans with assigned persons-in-charge and specific timelines for implementation. The Environmental Management and Monitoring Plan was also reviewed through participatory approaches, engaging both internal and external stakeholders to ensure all environmental impacts such as pollution, waste, and land use are effectively managed. This structured and inclusive process reflects Binuang CU's strong commitment to sustainability, transparency, and continuous improvement.	☒ 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 has established and implemented comprehensive procedures for workforce management and recruitment, including specific guidelines for hiring both local and foreign workers, termination processes, and responsible recruitment of migrant workers. These procedures emphasize non-discrimination based	☒ Conform ☐ Major Nonconformity

			on religion, gender, or nationality and ensure recruitment is based on merit, skills, and medical fitness. Career progression opportunities are outlined for all worker categories under the "Career Progression Workers Level" guideline. Additionally, the Group Sustainability & Quality Policy (September 2024) reinforces the company's commitment to human rights, workplace safety, and the welfare and empowerment of workers and surrounding communities.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		SD Guthrie has established clear and responsible recruitment procedures for both local and migrant workers. Local recruitment follows standard steps including application, interview, medical check-up, and contract signing. Migrant recruitment includes additional steps such as permit approval, immigration compliance, and induction. Recent recruitment activities across Binuang CU estates and POM showed proper documentation and community engagement through job advertisements in nearby villages. Migrant recruitment is centrally managed by the Workforce Management Unit (WMU) with a strong commitment to ethical recruitment ensuring **no recruitment fees** are charged to workers. All associated costs (levies, medical exams, visas, travel, etc.) are fully covered by the company, demonstrating SD Guthrie's dedication to fair labor practices and worker welfare.	☒ 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		Binuang CU has effectively implemented and regularly reviewed its Hazard Identification, Risk Assessment, and Risk Control (HIRARC) system to manage workplace safety. Updates are	☒ Conform

	implemented.		made following changes in work processes, new machinery, incidents, and regulatory requirements. Activities assessed include harvesting, spraying, transportation, machinery use, confined space entry, and workshop operations. Revisions in 2024–2025 across all estates reflected improved mechanization and responses to past incidents. At the mill, HIRARC has been in place since 2008 and was last updated in November 2024 to include new equipment. Risk controls such as machine guarding, safety signage, and administrative procedures are in place and functioning well. Additionally, annual audiometric testing is conducted by certified clinics for high-risk workers. Most workers were found to have normal hearing, with a few requiring retests. No medical removals were issued. The use of proper hearing protection and continuous monitoring further supports the company's strong commitment to worker safety and health.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The effectiveness of implementation health & safety plan has been monitored by daily basis. All the precaution i.e., safety signboard, pictorial safety standards, PPE, etc has been published and display at workplace areas (notice board, muster call, etc). CU also monitored safety risk in workplace operation by monthly basis. SD Guthrie Health and Safety plan among others include the following: • To ensure zero fatality • Program Intervention Major 5 Incentive to employees proactive in reporting hazards. Sharing of incidence. • Zero environment and governance non-compliance The implementation of OSH plan was monitored by internal audits conducted by OSH officers from GSD / RHSE department. The OSHA plan among others initiated by the estates/mill are as follows; • OSH Legal Compliance - Review all relevant legal compliance	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Emergency Response Plan ERP - Training/Fire drill / Enforcement Visit • OSH Management System - Review documentation/HIRARC review /Contractor performance towards ESH • Risk Management - Identify High Risk Area • Maintenance/Hygiene Tech/Noise monitoring • Accident Investigation – Reporting Accident Investigation/JKKP 8/6 submission. However, the effectiveness of the H&S plan to address health and safety risks to people was not effectively monitored. <u>Tingkayu Estate</u> Insufficient safety measures were observed at the Raw River Water Pump Intake Operation, including the absence of: I. Safety signage (e.g., "No Unauthorized Access," "Slippery Surface," "Deep Water," "Crocodile"). II. A workplace inspection checklist. III. Physical barriers (e.g., guardrails along walking paths near the edge accessing the water pump platform). <u>Binuang POM</u> Similar gaps in safety measures were identified at the Raw River Water Pump Intake Operation, specifically: • Lack of lifesaving equipment (e.g., life jackets, throw ropes) at designated points. • Absence of a workplace inspection checklist. • Inadequate physical barriers (e.g., guardrails near walking paths adjacent to the water pump platform). **Jeleta Bumi Estate** Deficiencies in safety precautions were also noted at the Raw River Water Pump Intake Operation, including: • Absence of clearly designated placement/storage for lifesaving equipment (e.g., life jackets, lifebuoys, throw	

			ropes). • Absence of a workplace inspection checklist. • No physical barriers (e.g., guardrails) along walking paths leading to the water pump platform. ***As a result, Major NCR DA 01 2025 was raised.***	
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;		The operating units visited have conducted a comprehensive training needs analysis for all levels of personnel, including management, employees, and contractors. This analysis was based on individual job roles, ensuring that each training aligns with the specific responsibilities and skill requirements of the position. The training programs have been structured and scheduled for delivery throughout FY 2024 and 2025. Training areas identified include safety and health protocols, environmental management, and social responsibility, all of which support the company's broader commitment to compliance and continuous improvement. The inclusion of gender-focused training reflects a positive approach toward promoting diversity, inclusivity, and sensitivity in the workplace. These sessions were observed to involve both staff and workers, contributing to a more informed and inclusive workforce. Contractor training has also been addressed with courses covering human rights, workplace discipline, occupational health and safety, and waste management. These programs help ensure that contractors and their teams meet required standards in ethics, safety, and environmental practices. There are no scheme smallholders or outgrowers within the CU, allowing the training to remain focused on internal employees and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	- relevant SOPs.		contractors.	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Training records were well maintained across the operating units, with a variety of programs verified as conducted according to planned schedules. At Tingkayu Estate, sessions covered topics such as sexual harassment, human rights, safe work procedures (SWP) for various operations, chemical handling, grievance mechanisms, first aid, and biodiversity. Training was conducted consistently from January to April 2025. Binuang POM also demonstrated comprehensive training efforts, including chemical handling, first aid, hearing conservation, grievance and harassment procedures, human rights, waste and effluent management, and critical operation-specific SWPs such as for the boiler station and ramp handling. Training activities spanned from April 2024 through April 2025. Jeleta Bumi Estate held sessions focusing on scheduled waste management, first aid, water treatment procedures, SWPs for different field operations, chemical handling, biodiversity, and contractor management. The programs were delivered between January and April 2025, with some refresher training provided in late 2024. Sungang Estate's training records indicated a strong emphasis on emergency response, contractor management, hearing conservation, chemical safety, SWPs, induction courses, biodiversity, and human rights. Training dates ranged from January 2024 to April 2025, with multiple entries showing repeated or progressive training on similar topics to ensure reinforcement and coverage for new or existing personnel. Overall, the documented training sessions reflect consistent efforts across the units to ensure employees and contractors are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			equipped with knowledge and skills to meet operational, safety, and regulatory expectations.	
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 carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) has been conducted ''Penerangan Berkaitan RSPO MSPO SCCS dated 15/4/25 in the morning. The training was briefed by Mohd Shaqim Mohd Fadzli, Asst Manager KKS Binuang. Sighted also Training to the SCCS contractor has been done on the same date afternoon 15/4/25 inclusive with staff PIC.	☒ 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		Binuang POM has continued to maintain Identity Preserved model. Binuang POM obtained certified FFB from owned estate such as: • Binuang Estate • Sungang Estate • Tingkayu Estate • Jeleta Bumi Estate • Diversion crop – Mostyn Estate from SOU Giram Thus, Binuang POM has qualifies for the Identity Preserved supply chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	separating them, the inly MB Module is applicable.		volume sales of RSPO certified products.	
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Binuang POM has continued to maintain Identity Preserved model. Binuang POM obtained certified FFB from owned estate such as: • Binuang Estate • Sungang Estate • Tingkayu Estate • Jeleta Bumi Estate Other than that, mill obtained certified FFB from diversion crop from other SOU i.e Mostyn Estate from SOU Giram. During this Audit Binuang POM has maintain the Identity Preserved but Certify under Mass balance for Trading Only	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		REFER TABLE 3.5 and 3.6 of this report	☒ 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 has fulfilled the RSPO Supply Chain registration and reporting requirements through the RSPO PRISMA platform. As verified during the audit, the supply chain license is active under license number LIC25-00005499 and falls under the Principles & Criteria (P&C) category. The license, certified by SIRIM QAS	☒ Conform ☐ Major Nonconformity

			International Sdn Bhd, is valid from 13 September 2024 to 12 July 2025, with certificate number RSPO-PC 00116 and audit ID CB166161. The last review was conducted on 8 February 2025 by the PRISMA system. The registered organisation is SD Guthrie Berhad, with RSPO membership number 1-0008-04-000-00. The company is based in Ara Damansara, Petaling Jaya, Selangor Darul Ehsan. This confirms that the mill remains in compliance with RSPO registration, certification, and reporting requirements, ensuring transparency and traceability within its certified supply chain.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance		SOU Binuang has established and implemented a comprehensive written procedure titled “Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia” (Document ID: SDP/GSD/202401/SCCS), approved and made effective in January 2024. This procedure ensures full compliance with the RSPO Supply Chain Certification Standard (SCCS) and outlines detailed guidelines for all critical elements of the applicable supply chain models, namely Identity Preserved (IP) and Mass Balance (MB). The procedure comprehensively covers all essential clauses, including the scope of application, assignment of responsibilities (with the Head of Operating Unit accountable for RSPO SCC implementation), document and record control (e.g., weighbridge tickets, consignment notes, and training records retained for 10 years), and identification of Critical Control Points (CCPs) such as weighbridges, administration offices, CPO dispatch areas, and kernel silos. It further addresses processes such as delivery and receipt of FFB from certified and diversion sources, ISCC-compliant waste handling, strict segregation protocols for IP model mills, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		compliance with GTM directives for CPO and PK dispatch. The procedure also outlines measures for managing non-conforming products and documentation, making RSPO claims, contractor management, training, internal audits, production volumes, and complaint handling. Updates were made to include the production of ISCC-certified waste/residue materials at the mill. Training on the RSPO MSPO SCCS requirements was effectively conducted on 15 April 2025, both for internal staff and external contractors. The session was led by Assistant Manager Mohd Shaqim Mohd Fadzli, who also holds the appointment as the designated RSPO Supply Chain responsible personnel, with an official appointment letter dated 8 January 2024. Interviews with the sustainability committee, mill management, and weighbridge operators confirmed a strong understanding of the supply chain procedures across the team. Binuang POM continues to operate as an RSPO Identity Preserved (IP) certified mill, receiving and processing only certified FFB, and there are no issues reported related to non-certified inputs. To further enhance flexibility, the mill is planning to adopt a dual model system—maintaining the IP model for physical supply while introducing the MB model strictly for trading purposes, without accepting any non-certified FFB at the mill. This scope extension allows the company to market its RSPO-certified products through both IP and MB mechanisms.	
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		Internal audit procedure, document ID: SD/SDP/GSD/SCCS/0522/01 and SD/SDP/PSQM/IAP As describe under para 18.0 SOP for 'Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia'' document ID: SDP/GSD/202401/SCCS, Approved in January 2024 and	☒ Conform ☐ Major Nonconformity

	the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		effective January 2024. BPOM refer to this procedure which is follow the RSPO Supply Chain Certification Standard requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain requirements. RSPO internal audit was conducted on 20/1/2025 by Amirul Irfan Ainul Azam (lead auditor). The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard-RSPO MYNI 2019 and the RSPO Market Communications and Claims Documents. There are 0 NCR were raised by auditor. Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. Documented procedure has defined management review will be conducted once a year Management review meeting has been conducted on dated 31/1/25 (combine RSPO, RSPO SCCS and MSPO) • Internal audit – 0 findings • Customer feedback – data analysis show result from customer survey (i.e. RSPO-CSPO related to meeting the contract volume, timely delivery, dispatch documentation) result achieved. • Previous meeting – was highlighted (past MR 26/2/2024) • Changes – There is no significant changes accept transfer of Assistant Manager. •Recommendation for improvement – improve the established system	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified		Binuang POM continues to operate under the Identity Preserved (IP) model by receiving certified Fresh Fruit Bunches (FFB) exclusively from its own certified estates, namely Binuang Estate,	☒ Conform

	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.		Jeleta Bumi Estate, Tingkayu Estate, and Sungang Estate. In addition, certified FFBs were received through crop diversion from sister certified SOUs, specifically Mostyn Estate and Segaliud Estate. Verification of traceability and compliance with RSPO requirements was conducted through reviews of FFB consignment notes and weighbridge tickets for the period between April 2024 and April 2025. All relevant documents were found to include complete information such as estate name, delivery date, number of bunches, weight, quantity, and unique identification number. Monitoring of certified FFB was further supported by the record system titled "RSPO & MSPO Mass Balancing Records for Oil Mills", which accurately captured the tonnage received and its respective source. BPOM utilizes a digital weighing system known as 'SimeWeigh', which was verified during the audit. Random samples of weighbridge tickets were reviewed and confirmed the consistency and integrity of the data recorded. Examples include: • Tingkayu Estate: ○ Ticket No.: 322501 ○ Date: 29/01/2025 ○ Vehicle No.: STA7426A38 ○ Supplier:E196-E-TINGKAYU ○ Weight: 5,060 kg ○ Field No.: 05T • Jeleta Bumi Estate: ○ Ticket No.: 322843 ○ Date: 05/02/2025	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			○ Vehicle No.: SU1205M16 ○ Supplier:E294-E-Jeleta Bumi ○ Weight: 10,210 kg ○ Field No.: 2015B, 2015C, 2018B • Sungang Estate: ○ Ticket No.: 316477 ○ Date: 04/10/2024 ○ Vehicle No.: ST2662X-23 ○ Supplier: E198-E-SUNGANG ○ Weight: 11,940 kg ○ Field No.: 2015B, 2017A • Binuang Estate: ○ Ticket No.: 68581 ○ Date: 09/04/2025 ○ Vehicle No.: SAA5241W-19 ○ Supplier: E197-E-BINUANG ○ Weight: 4,800 kg ○ Field No.: 09A Certified FFB crop diversion from other certified SOUs was also verified, such as: • Mostyn Estate (SOU Giram): ○ Ticket No.: 323315 ○ Date: 13/02/2025 ○ Vehicle No.: SA4688V51 ○ Supplier: E195-E-MOSTYN ○ Weight: 11,600 kg	

			○ Field No.: 2016B A thorough review of delivery records confirmed that no non-certified FFB was received during the assessment period. The system implemented by BPOM demonstrates full compliance with the RSPO IP model requirements and ensures complete traceability of certified FFBs from source to processing.	
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		The procedure for handling sales and delivery at Binuang Palm Oil Mill (BPOM) was reviewed during the audit and found to be adequate and properly implemented. Sales activities are coordinated by SD Guthrie and the Global Trading Department (HQ) on behalf of Binuang POM. Between April 2024 and April 2025, BPOM delivered Crude Palm Oil (CPO) under the Identity Preserved (IP) model to three buyers. Palm Kernel (PK) under the IP model was delivered to five buyers. All delivery documents sampled during the audit were complete and found to include relevant details such as Binuang POM's RSPO certificate number, the product name, and the applicable supply chain model. These records confirm traceability and compliance with RSPO requirements. For CPO deliveries: • Weighbridge Ticket No. 020348 dated 8/3/2025 quantity 38.960 MT, stated [CSPO IP]. • Weighbridge Ticket No. 020458 dated 19/4/2025 quantity 38.900 MT, stated [CSPO IP]. • Weighbridge Ticket No. 019872 dated 28/8/2024 quantity 38.780 MT, stated [CSPO IP]. For PK deliveries: • Delivery Order No. 019743 / Weighbridge Ticket No.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			020267 dated 3/2/2025, quantity 36.86 MT, stated [CSPK IP]. • Delivery Order No. 018941 / Weighbridge Ticket No. 020235 dated 21/1/2025, quantity 30.35 MT, stated [CSPK IP]. • Delivery Order No. 019854 / Weighbridge Ticket No. 0202378 dated 15/3/2025 issued to, quantity 29.38 MT, stated [CSPK IP]. All documents were found to be in good order, clearly indicating compliance with the RSPO Supply Chain Certification Standard.	
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.		There is one outsourced company handling the transportation of CPO and PK for Binuang POM. The original agreement was signed on 23 February 2022 and was valid until 31 December 2024. An extension agreement has been sighted, confirming the continuation of services from 1 January 2025 to 31 December 2025. The agreement documentation is available, and communication regarding RSPO Supply Chain requirements has been formally conveyed to the contractor. Notably, Annexure 5 of the agreement includes a clause stipulating the contractor's acknowledgment and compliance with RSPO supply chain standards, including the provision that certification bodies (CBs) are granted access to outsourced operations for audit purposes, if required. Training records dated 29 April 2024 show that relevant supply chain requirements were shared with the transporter contractor. Additionally, the RSPO Supply Chain procedure under Paragraph 13.0, which outlines responsibilities concerning outsourced contractors, was briefed to the contractor on 15 April 2025. This demonstrates the mill's commitment to maintaining transparency, traceability, and compliance throughout its outsourced logistics	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.		operations.	
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.		The list of stakeholders, updated in January 2025, includes details of all contractors involved in the processing or physical handling of RSPO certified oil palm products. Among the verified contractors is the company currently responsible for the transportation of CPO and PK.	☒ 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		No new contractors used and will be used in the future for the	

	names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		processing or production of RSPO certified materials.	☒ Conform ☐ Major Nonconformity ☐ 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		(i) Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date. (ii) Relevant record was maintained for more than 2 years as per Standard operating procedure for ''Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia'' document ID: SDP/GSD/202401/SCCS, approved on January 2024 and effective January 2024. (iii) Sighted record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) Not applicable, as this is an Identity Preserved (IP) mill. The scope of the Mass Balance (MB) module applies solely to trading activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
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.		Binuang POM processes all received certified FFB based on actual extraction performance. The mill's processing output is calculated using actual Oil Extraction Rate (OER) and Kernel Extraction Rate (KER), which are monitored daily and summarized monthly. For the year 2024, the average OER was 23.52% and KER was 4.59%. As of January to March 2025, the year-to-date average stood at 22.63% for OER and 4.56% for KER. These figures guide operational monitoring and performance tracking.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		OER & KER has been updated by daily basis and monthly summary has been used as guidance, All the extraction rates are based on MPOB Calculation as per industry average.	☒ 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.		Binuang POM dispatches RSPO certified CPO and PK to buyers based on specific contracts, as informed by the Global Trading Office via email. To prevent contamination, the mill ensures that receiving pits, pipelines, and tanks are thoroughly cleaned, swept, and flushed before pumping in RSPO certified CPO. Dedicated tanks are used for the storage of certified CPO. For traceability of a specific batch of RSPO certified CPO back to the supplying POM, the mill retains relevant documents such as weighbridge tickets, CPO dispatch notes, dispatch oil quality tickets, transporter authorizations, Borang MPOB L3, and internal CPO dispatch authorizations.	☒ 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		The registration of transaction being carried out by Global Trading & Marketing (GTM) using the RSPO Member ID, ii) Sighted Remove transaction has been made for 2024 and 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	underproduction, loss or damage shall be removed in the RSPO IT platform			
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. KPOM has not use RSPO corporate logo as well as trademark logo	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits			
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders			

4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		SD Guthrie's commitment to human rights is documented in its Sustainability & Quality Policy Statements dated September 2024, and is further supported by the Responsible Agriculture Charter (RAC) and the Human Rights Charter (HRC 2024). These documents include commitments to providing equal opportunities, respecting freedom of association, preventing exploitation, protecting the rights of communities, indigenous peoples, and children, and eliminating violence and sexual harassment. The company also has a dedicated Policy on the Protection of Human Rights Defenders (2024), which ensures protection against threats, violence, or retaliation for individuals acting in good faith to uphold their rights during engagement with SD Guthrie. These policies have been actively communicated across the workforce, operations, FFB suppliers, and local communities, with clear prohibitions against intimidation and harassment, including by contracted security personnel during stakeholder engagements. Briefings were conducted at multiple sites including Binuang POM and Estate, Tingkayu, Jeleta Bumi, and Sungang between December 2024 and February 2025. Interviews with local and foreign workers, including contractors, confirmed their awareness of the policies, which were conveyed through training sessions, muster briefings, notice boards, and worker induction programs. Regular monthly social dialogue meetings between management and elected worker representatives continue to serve as a platform for engagement and updates regarding the implementation of the Human Rights Charter.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There is no evidence of any use of violence or the instigation of violence within the SOU Binuang. This was further verified during interviews held with external stakeholders and 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 Internal Complaint Book at SD Guthrie was primarily used for employees to lodge housing-related complaints, though most housing issues were increasingly addressed through the online OPP application, which was accessible to workers. Verified evidence confirmed that complaints submitted through these channels were resolved promptly and appropriately. The External Complaint Book, designated for external parties, was also reviewed during the audit, with no complaints recorded against the unit. SD Guthrie's Policy on the Protection of Human Rights Defenders (2024) explicitly ensures protection for HRDs, aiming to prevent harm and retaliation while encouraging safe reporting. Clause 3.3 of the policy affirms that HRDs and individuals acting in good faith are protected from violence, threats, and retaliation during their engagement with SD Guthrie. Anonymity and confidentiality for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			complainants and whistleblowers are guaranteed under the SD Guthrie Code of Business Conduct, which allows grievances to be submitted through various confidential channels, including hotlines, emails, toll-free numbers, fax, and direct letters to the Whistleblowing Unit at HQ. Multiple grievance channels have been established such as Suara Kami, the Worker Helpline, and a Whistleblowing system, all supported by regular social dialogue meetings held at least fortnightly. These platforms are available in multiple languages and formats (including SMS, Facebook, and toll-free calls), ensuring accessibility and confidentiality. During the audit, the auditor tested the Suara Kami and Worker Helpline via phone and WhatsApp, receiving timely and appropriate responses in the preferred language of communication. Interviews with workers further confirmed the effectiveness and accessibility of these grievance mechanisms	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		To ensure that illiterate parties also understand the procedures, verbal, practical demonstration and pictorial briefings are given are translated into the language the affected parties understand. This was confirmed during interview with workers at SOU Binuang, they were satisfied with the channel provided by SD Guthrie Management as outcome through this channel is fast and effective.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		The SOU Binuang has implemented a structured dispute and grievance resolution system through its documented procedures titled “Procedure for Handling Social Issues” and “Carta Aliran Pengendalian Isu Sosial.” The mechanism provides access to independent legal and technical advice, with complainants having the option to be supported by individuals or groups, and to request a third-party mediator. There is clear evidence that complainants are kept informed of the progress and outcomes of their cases. For instance, complaints related to housing issues were addressed and resolved in a timely manner, with completion dates recorded and acknowledgments obtained through written signatures or thumbprints from the complainants. Sample cases included repair of water tanks, electric meters, broken doors, and lighting fixtures across several estates and POMs such as Tingkayu, Jeleta Bumi, Sungang, Binuang, and the POM itself, with resolution typically occurring within a few days. To ensure confidentiality, the SD Guthrie Code of Business Conduct outlines multiple grievance reporting channels including hotline numbers, toll-free lines, email, fax, and written correspondence directed to the Whistleblowing Unit at headquarters. Interviews conducted during the audit confirmed that the whistleblower policy is well known among workers. In addition, the Suara Kami helpline remains available for both workers and the public to raise concerns or lodge complaints, further strengthening the accessibility and transparency of the grievance handling system.	☒ 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 Grievance Response Standard Operating Procedure (SOP) 2022 outlines the escalation process for unresolved disputes. If negotiations involving estate management, representatives of the disputing parties, zone heads, third parties, and stakeholders fail, the SOP allows for the matter to proceed to legal action. Additionally, Paragraph 8 of Appendix 3 which addresses procedures for handling land disputes specifies that further negotiations may involve independent third parties, such as Land Office representatives or NGOs, to support resolution efforts. This ensures a transparent and inclusive process for managing complex grievances, particularly those related to land.	☒ 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.		Evidence of Corporate Social Responsibility (CSR) contributions by the estates and POM under SOU 28 Binuang for the year 2024/2025 demonstrates consistent support for workers, their families, and surrounding communities. The sampled initiatives covered educational assistance, festive support, and logistical aid. Tingkayu Estate contributed by providing transport for students from SK Ladang Binuang to SMK Kunak Jaya, approved on 14 April 2025. Workers received 10 kg of rice every two months (approved on 28 March 2025) and annual festive tokens of RM100 during major celebrations such as Hari Raya, Deepavali, Chinese New Year, and Christmas. Sungang Estate provided daily transportation for workers' children to SK Tun Fuad and also arranged transport from KAFA Ladang Sungang to HUMANA Ladang Mostyn for students from 6 to 9 January 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			At Jeleta Bumi Estate, monthly transportation was arranged for workers to travel to Kunak for shopping. Additionally, transport was provided for students from SK Ladang Binuang to SK Kampung Selamat on 19–20 October 2024. Binuang Estate extended monthly rice donations (10 kg) to each estate worker and provided annual festive tokens of RM100. A "Back to School" program was also organized on 9 January 2025, where vouchers and stationery were distributed to B40-category students of SK Ladang Binuang. The Binuang POM supported daily transport for workers' children to SMK Madai and SK Ladang Binuang, helping to ensure consistent school attendance.	

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.		The legal ownership of land and boundary maps for Binuang, Jeleta Bumi, Tingkayu, and Sungang Estates under SOU 28 Binuang have been verified. All land titles trace their original ownership to Sabah Land Development (SLD) before being acquired by private companies and subsequently integrated into the Guthrie group through a series of corporate transitions. For Jeleta Bumi Estate, the land was initially owned by a private company that acquired it from SLD in 1977. It was later purchased by Syarikat Jeleta Bumi, a Guthrie company, and became part of Guthrie's holdings. Following the 2007 merger, it came under SD Guthrie. Sungang and Binuang Estates were originally owned by Bena Plantation, which bought the land from SLD for cocoa planting. The land later changed hands to Tongkah Plantations (M) Sdn	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Bhd / Harrisons Malaysia, and the crop was converted to oil palm. Harrisons Malaysia was part of Golden Hope (Sabah), which also merged into SD Guthrie in 2007. Tingkayu Estate was formerly a division under Mostyn Estate (SOU Giram). The land titles were originally held by 11 smallholders and were progressively sold to Harrisons Malaysian Plantations Sdn Bhd between 1984 and 1992. Golden Hope acquired the land in 1991, and it was later merged into SD Guthrie. The verified land titles for SOU 28 Binuang are as follows: • Jeleta Bumi Estate: 7 land titles totaling 3,199.40 hectares • Sungang Estate: 4 land titles totaling 3,407.98 hectares • Binuang Estate: 1 land title totaling 3,271.08 hectares • Tingkayu Estate: 7 land titles totaling 1,881.03 hectares All land titles are valid, and the expiry dates are in line with current lease periods, with clear traceability from historical ownership to present-day registration under SD Guthrie.	

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 section 4.4.1 of the checklist, it has been verified that the land under SOU 28 Binuang has been legitimately owned since 1977. The audit team confirmed that there are no land issues related to previous owners, and ownership records have been clearly established and verified. Interviews were conducted with relevant external stakeholders from nearby villages and surrounding smallholders. Based on the feedback received, there was no evidence of any land disputes involving SOU Binuang. The responses consistently indicated that the estates are operating without conflict related to land rights or boundaries.	☒ 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 checklists, it has been verified that the land is now legitimately owned by SD Guthrie SOU Binuang since 1977. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate as evidenced by the feedback from the interview with representatives from Kg Airport Batu 10 (near Sungang) and 6 surrounding Smallholders, hence, the evidence required under this clause was not available.	☒ 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..		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU.	☒ 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.		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU.	☒ 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.		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU	☒ 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 the Social Impact Assessment (SIA) Report and a review of the land title for SOU Binuang, it was confirmed that no new plantings have been established on local community land. The land has been legitimately owned by SD Guthrie SOU Binuang since 1977, and the audit team verified that there are no outstanding land issues involving previous owners. Additionally, interviews with local community representatives and surrounding smallholders confirmed that there is no evidence of any land disputes involving SOU Binuang.	☒ 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 Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All relevant land acquisition documents are maintained at the SD Guthrie HQ Office in Ara Damansara, with verified copies available at the estate. No land issues were identified with villagers, the local community, or neighboring estates. This was further supported by interviews with community representatives and surrounding smallholders, which revealed no evidence of any land disputes involving SOU Binuang. Therefore, no additional evidence under this clause was required.	☒ 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		As reported in Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by the operating unit since 1977. All related documentation concerning the land acquisition is securely maintained at the company's headquarters, with a verified copy available at the estate, as confirmed by the auditor during the assessment. There were no land-related issues involving villagers, the local	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		community, or neighbouring estates. This was supported by feedback obtained during interviews with local community representatives and nearby smallholders. Based on these interviews, it can be concluded that there was no evidence of any land dispute involving the operating unit. Therefore, the evidence required under this clause was deemed not applicable	☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As reported in Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All relevant documentation related to the land acquisition is securely maintained at the SD Guthrie Headquarters in Ara Damansara, with a copy available at the estate, which was verified by the auditor. There were no land-related issues involving villagers, the local community, or neighbouring estates, as confirmed through interviews with local community representatives and nearby	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			smallholders. Based on the feedback received, it can be concluded that no land disputes were identified at SOU Binuang. Therefore, the evidence required under this clause was not applicable	
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Binuang since 1977. All related documentation regarding the land acquisition is securely kept at the SD Guthrie Headquarters in Ara Damansara, with a verified copy available at the estate. There were no land-related issues involving villagers, the local community, or neighbouring estates, as confirmed through interviews with local community representatives and nearby smallholders. Based on the feedback received during the interviews, it can be concluded that there is no evidence of any land dispute involving SOU Binuang. Therefore, the evidence required under this clause was deemed not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported under Clause 4.4.1 of this checklist, it has been verified that the land is legitimately owned by the company since 1977. All related documentation regarding the land acquisition is securely kept at the company's headquarters, with a verified copy available at the estate level. There were no land-related issues involving villagers, the local community, or neighbouring estates, as confirmed through interviews with local community representatives and nearby smallholders. Based on the feedback gathered, it can be concluded that there was no evidence of any land dispute involving the estate. Therefore, the evidence required under this clause was deemed not applicable.	☒ 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 have been no new land acquisitions for plantation or mill development since 15 November 2018. The current operational areas, including both the mill and estates, are in accordance with the boundaries specified in the land titles.	☒ 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 have been no new land acquisitions for plantation or mill development since 15 November 2018. The current operational areas, including both the mill and estates, are in accordance with the boundaries specified in the land titles.	☒ 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, as well as the compensation process, is outlined in the Sustainable Plantation Management System document, issued on 1 November 2008 (Version 1), titled *"Procedures for Handling Boundaries Disputes."*	☒ Conform ☐ Major Nonconformity

			According to this procedure, the calculation and distribution of fair compensation is under the responsibility of the Land Management Department at the Head Office. The process requires the involvement of estate management, the Land Office, NGOs, and affected parties to ensure transparency and fairness during negotiation and resolution.	☐ 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 'External Communication and Stakeholder Engagement Procedures' (April 2024), the 'Procedures for Handling Boundaries Disputes', and the 'Responsible Agriculture Charter – Rev. 2020', a procedure has been established to ensure the calculation and distribution of fair and gender-equal compensation, whether monetary or otherwise. However, as verified by the audit team during consultations with staff and workers at the mill and visited estates, there were no issues or cases related to this indicator.	☒ 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 are no scheme smallholdings under SOU Binuang. All Fresh Fruit Bunches (FFB) supplied to the mill are sourced from SD Guthrie-owned estates, which are certified under the 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 was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ 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, as well as the compensation process, is incorporated in the Sustainable Plantation Management System document, issued on 1 November 2008 (Version 1), titled *"Procedures for Handling Boundaries Disputes."* In accordance with this procedure, the calculation and distribution of fair compensation falls under the responsibility of the Land Management Department at the Head Office. The process outlines the involvement of estate management, the Land Office, NGOs, and affected parties in the negotiation and resolution of boundary disputes, ensuring transparency and inclusiveness.	☒ 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 were no issues related to compensation, whether monetary or otherwise, involving villagers, the local community, or neighbouring estates. This was confirmed through interviews with representatives from Kg Airport Batu 10 (near Sungang) and 6 surrounding smallholders. Based on the feedback received, it can be concluded that there was no evidence of any land dispute involving SOU Binuang. Therefore, the evidence required under this clause was not applicable.	☒ 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.		As reported in Clause 4.4.1 of this checklist, it has been verified that the land has been legitimately owned by SD Guthrie SOU Binuang since 1977. All related documentation regarding the land acquisition is securely maintained at the SD Guthrie Headquarters, with a verified copy available at the estate, as confirmed by the auditor. There were no land-related issues involving villagers, the local community, or neighbouring estates, as confirmed through interviews with local community representatives and surrounding smallholders. Based on the feedback received, it can be concluded that there is no evidence of any land dispute involving SOU Binuang. Therefore, the evidence required under this clause was deemed not applicable.	☒ 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		As reported in Clause 4.4.1 of this checklist, it has been verified that the land has been legitimately owned by SD Guthrie SOU Binuang since 1977. All related documentation regarding the land acquisition is maintained at the company's Head Office in	☒ Conform ☐ Major Nonconformity

	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.		Ara Damansara, with a verified copy available at the estate. Based on feedback from interviews with local community representatives and surrounding smallholders, it was confirmed that there were no issues or disputes involving land ownership with villagers, the local community, or neighbouring estates. Additionally, there was no evidence of land acquisition through dispossession or forced abandonment of customary or user rights prior to current operations. Therefore, the evidence required under this clause was deemed not applicable, as no land conflicts were present within the unit of certification.	☐ 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.		No land conflicts are present within the area of the unit of certification. This was confirmed through interviews with local community representatives and surrounding smallholders, which indicated that there were no issues related to land involving villagers, the local community, or neighbouring estates. Based on the feedback received, it can be concluded that there is no evidence of any land dispute involving SOU Binuang. Therefore, the evidence required under this clause was deemed not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There was no evidence of land acquisition through dispossession or forced abandonment of customary or user rights prior to the current operations. This was supported by interviews with local community representatives and surrounding smallholders, which confirmed that there were no issues related to land involving villagers, the local community, or neighbouring estates. Based on the feedback gathered, it can be concluded that there was no evidence of any land dispute involving SOU Binuang. Therefore, the evidence required under this clause was deemed not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There was no evidence of land acquisition through dispossession or forced abandonment of customary or user rights prior to the current operations. This was supported by interviews with local community representatives and surrounding smallholders, which confirmed that there were no issues related to land involving villagers, the local community, or neighbouring estates. Based on the feedback gathered, it can be concluded that there was no evidence of any land dispute involving SOU Binuang. Therefore, the evidence required under this clause was deemed not applicable.	☒ 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 SOU 28 Binuang owned estates, which is Binuang, Jeleta Bumi, Tingkayu and Sungang. Thus, This Indicator is not applicable as Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☐ 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.		This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☐ 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.		This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☒ 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.		This Indicator is not applicable because the Binuang Palm Oil Mill only receives FFB from its own supply within SOU 28 Binuang, and none from third party suppliers.	☐ 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 were conducted with several external contractors and Fresh Fruit Bunch (FFB) suppliers. During these consultations, the suppliers confirmed that they clearly understood the key terms of their agreements, including contract duration, payment rates, and their responsibilities	☒ Conform ☐ Major Nonconformity

			under the contract. They also affirmed that the contracts were valid, fair, and transparent, with payment terms being mutually negotiated prior to signing. It was further verified that the contracts were drafted in English, a language understood by all interviewed suppliers.	☐ 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.		All contractors confirmed that payments were received within a reasonable timeframe which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions and amount paid are given.	☒ 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 SOU Binuang has been calibrated on a yearly basis using Txxxx Ixxxxxxxx Sdn Bhd and still valid for Binuang POM (10/12/25 and 5/3/26), Jeleta Bumi Estate (07/11/2025), Sungang Estate (21/3/25), and Binuang Estate (9/12/25). However, there was no weighing equipment at Tingkayu Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		SOU Binuang supports Independent Smallholders in pursuing certification where applicable, ensuring that mutual agreements are in place regarding the management of the Internal Control System (ICS), ownership of the certificate, and rights to hold and sell certified materials. It was noted that the latest stakeholder meeting, titled *"Minit Mesyuarat Bersama Pekebun Kecil (Smallholder) Bagi Tahun 2025"*, was held on 15 April 2025 to promote awareness of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			RSPO certification. However, it was observed that, at present, growers and villagers are not in favour of RSPO implementation, primarily due to the high associated costs. Their current focus remains on maintaining compliance with MSPO requirements.	☐ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		SOU Binuang is IP-certified, and they don't have smallholders in their supply base, hence they don't have smallholder support program.	☒ 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 Binuang supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Stakeholder meetings with smallholders (Mesyuarat Kerjasama Dua Hala) meeting to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Also sighted were minutes of external stakeholders including attendance of smallholders where briefing on RSPO were given to interested Smalholders. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Stakeholder meetings were dated 11/4/2025 at Tingkayu, Binuang Estate and POM on 15/4/24, Jeleta Bumi 19/11/24, 11/3/2025 at Sunggang Estate.	
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		SD Guthrie SOU Binuang supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Stakeholder meetings with smallholders only to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Also sighted were minutes of external stakeholders which included the attendance of smallholders where briefing on RSPO were also given to interested Smalholders. The Stakeholder meetings were dated The Stakeholder meetings were dated 11/4/2025 at Tingkayu, Binuang Estate and POM on 15/4/24, Jeleta Bumi 19/11/24, 11/3/2025 at Sunggang Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.		SD Guthrie SOU Binuang supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted the latest Stakeholder meetings with smallholders only on The Stakeholder meetings were dated 11/4/2025 at Tingkayu, Binuang Estate and POM on 15/4/24, Jeleta Bumi 19/11/24, 11/3/2025 at Sunggang Estate to consults with interested smallholders including	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Also sighted were minutes of external stakeholders which included the attendance of smallholders where briefing on RSPO were also given to interested Smallholders. However, the Growers and villagers were not in favor in the implementation due to high cost. Their only focus for MSPO first.	
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Evidence indicates that SOU 28 Binuang has provided training to neighbouring smallholders on proper pesticide handling. Training included topics such as safe application practices and the use of personal protective equipment (PPE). Records showed that sessions were conducted on 19 November 2024 and 11 March 2025 at nearby estate locations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		SD Guthrie SOU Binuang has established a system to trace stakeholders around its estates. Some growers and smallholders in Sabah have shown interest in joining the Wild Asia Group Scheme (WAGS) to obtain certification. A report detailing this initiative is available and publicly accessible on SD Guthrie official 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 has implemented Human Rights Charter (HRC), version 3 ,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 HRC Policy and ILO Indicator was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 16-17/1/2025, Tingkayu Estate on 17/1/2025, Sungang Estate on 10/1/2025, Jeleta Bumi Estate on 3/2/2025, and Binuang Estate on 18/1/2025. The interview session was conducted with local and foreign workers, and it was found that the workers were aware of the policy communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Apart from compliance with Indicator 6.1.1, which states that all employees shall be treated equally, there was no evidence of discrimination against any employee or group of employees. This was confirmed through interviews with both local and foreign workers, as well as field observations. Workers stated that the payment of wages/salaries, provision of housing, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			access to benefits and amenities were fair. These findings were supported by the review of pay slips, employment contracts, and confirmation that no recruitment fees were charged to migrant workers. Documented evidence showed that the agreement with the workers' recruitment agencies detailed the charges applicable to workers, such as medical examinations, passports, identification cards, transportation, insurance, visas, immigration security clearance, flights, and uniforms. Interviews with workers revealed that they were aware of these charges and expressed satisfaction with the recruitment process. SD Guthrie has committed to a "No Recruitment Fee" policy. All related costs including levies, FOMEMA (medical examinations), visa processing, immigration clearance, PLKS (Pas Lawatan Kerja Sementara), and travel from the country of origin to the assigned SOU are fully borne by the company. This was further validated through interviews with newly recruited Indonesian migrant workers at one of the estates, who confirmed that they were not subjected to any recruitment fees.	☐ 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 has implemented fair recruitment and career progression procedures for both local and foreign workers, guided by the 2024 Responsible Recruitment and Sourcing Guidelines. Promotions are based on performance and suitability, with no evidence of discrimination. This was confirmed through document reviews, stakeholder consultations, and worker interviews, all of which showed equal treatment regardless of background.	☒ 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 female workers, Estate Medical Assistant, there was no evidence that pregnancy tests are being conducted as a discriminatory measure. Should a worker whose job encounters chemicals, e.g., sprayers, or lab assistants become pregnant, she would immediately be reassigned to an alternative job employment that doesn't involve contact with chemicals.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		SD Guthrie (SDG) has shown a strong commitment to gender equality and the protection of women through its Group Sustainability Policy and Human Rights Charter (HRC) Version 3, 2024. These policies emphasize creating opportunities for women's advancement at all levels of the organization and are communicated through regular Gender Committee meetings. A new Terms of Reference (TOR), introduced in January 2024, replaced the 2014 handbook and outlines clearer roles, responsibilities, governance structures, and programs for the Gender Committees. Additionally, SDG issued Gender Committee Guidelines Version 2.0 in January 2024 to support the implementation of these efforts at all operating units. Gender Committees have been established at each mill and estate, with dedicated representatives appointed. These committees meet regularly and have discussed matters such as complaints and grievances, awareness initiatives, and specific support for single mothers, older female workers, widows, and retirement planning. A WhatsApp group was also created to allow ongoing communication and issue monitoring. Based on interviews with the committee chairpersons and a	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			review of meeting minutes, there have been no reported cases of sexual harassment or violence, and the appointed representatives demonstrated a clear understanding of their roles and responsibilities.	
6.1.6	There is evidence of equal pay for the same work scope		SD Guthrie (SDG) demonstrates its strong commitment to equal opportunities through both the Group Sustainability and Quality Policy Statement and the Human Rights Charter (HRC) Version 3, 2024. These policies clearly affirm that all employees shall be treated fairly in terms of recruitment, career progression, and employment conditions—regardless of race, caste, nationality, gender, physical attributes, sexual orientation, union affiliation, political opinion, religion, or age. Both policies are prominently displayed on notice boards at the operating units in Bahasa Malaysia and English to ensure accessibility and transparency for all workers. This commitment is reflected in actual workplace practices. Interviews with both local (male and female) and migrant workers (from Indonesia, Philippines) confirmed that equal pay is provided for equivalent work. For example, all members of sprayer gangs are paid the same daily rate, while harvesters across the estates receive uniform payment rates, with the only difference based on the height of the palms they work on. General workers at both the mill and estate levels are paid according to the Minimum Wages Order 2024. These findings, supported by interviews and documentation reviews, provide clear evidence that SDG ensures fair and consistent pay practices across its workforce, fully aligned with its stated policies on equality and non-discrimination	☒ 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.		Binuang CU has complied with all legal labour requirements and the Collective Agreement under the Sabah Plantation Industry Employees Union (SPIEU) for the period of 1 January 2020 to 31 December 2022, with the revision of a new agreement currently in progress. Compliance includes adherence to regulations on regular working hours, wage deductions, overtime, sick leave, holiday entitlements, maternity leave, dismissal procedures, notice periods, and other legal employment provisions. Documentation of wages is issued in the form of monthly pay slips, which clearly state employee details, basic income, overtime, reimbursements, statutory deductions (EPF, SOCSO, EIS), net salary, and records of annual and medical leave taken. The terms and conditions of employment are outlined in the individual employment contracts and explained to workers during induction. These documents, including collective agreements and labour laws, are made available in languages understood by the workers. Verification of pay slips from August 2024, October 2024, and March 2025 confirms that payments were made in line with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. Interviews and documentation review confirmed that workers across all operating units—including Binuang POM, Tingkayu Estate, Sungang Estate, Jeleta Bumi Estate, and Binuang Estate—received wages according to their job roles, with no discrepancies identified. This includes local and foreign workers in various roles such as harvesters, sprayers, general workers, loose fruit collectors, operators, and FFB	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			handlers, ensuring transparent, fair, and lawful wage practices throughout the CU.	
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		Binuang CU has ensured that employment contracts and conditions of employment are clearly defined and legally compliant. All employment contracts are signed between the company and workers and are prepared either in Bahasa Malaysia, Bahasa Indonesia, or in dual-language format (English and the worker's native language) to ensure understanding. The contracts specify key terms such as regular working hours, permissible deductions, overtime entitlements, EPF/SOCSO/EIS contributions, sick leave, public holidays, maternity leave, termination notice period, and wage payment schedule. These conditions align with the Employment Act 1955 and the Collective Agreement under the Sabah Plantation Industry Employees Union (SPIEU) for the period of 1 January 2020 to 31 December 2022. During the audit, contracts reviewed under indicator 6.2.1 confirmed this compliance. Payroll documentation, particularly payslips, accurately reflected wages paid for work done, including daily rated, piece-rated, overtime, and public holiday payments. Deductions and overtime payments were consistent with national laws and Labour Office-approved rates. Furthermore, it was verified that none of the sampled workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			had family members employed within the same unit. Supporting documents such as employment contract templates (e.g., "Employment Contract Extension for Foreign Worker – Peninsular Indonesia/Philippine"), check-roll records, daily attendance reports, and the Employee Master List (SEMUA report) were also made available and reviewed during the audit.	
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		Binuang CU has demonstrated compliance with the legal labour requirements and the Collective Agreement under the Sabah Plantation Industry Employees Union (SPIEU) for the period of 1 January 2020 to 31 December 2022. This includes adherence to regulations on regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, notice periods, and other legal obligations. As stipulated in the SPIEU Agreement, employees work 48 hours per week. Overtime work, which is offered based on operational needs, is mutually agreed upon between management and employees and complies with legal limits. There was no indication of discrimination in the assignment of overtime. Relevant labour permits for Binuang POM were available and verified during the audit. These include the *Permit Wanita Bekerja Malam* under Section 75 of the Sabah Labour Ordinance (#JTKSBH/PMT/75/2025/0011, valid until 26 March 2027) and the *Permit Sekatan Kerja Lebih Masa* under Section 104(7) (#JTKSBH/PMT/104/2024/0025, allowing a maximum of 120 overtime hours per month and 12 working hours per day, valid until 29 August 2026). There were no unauthorized salary deductions such as for electricity or mosque contributions imposed on local or	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			migrant workers. Interviews with the Estate Health/Medical Assistants confirmed that workers with medical certificates were granted paid medical leave, and female employees received three months of paid maternity leave. No cases of employment termination were reported during the audit period; therefore, compliance with dismissal procedures and notice periods could not be directly verified.	
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		Binuang CU has demonstrated compliance with housing and welfare requirements as outlined in the Workers Housing Management Procedure dated 30 June 2022. Adequate housing, sanitation, water supply, medical, educational, and welfare facilities have been provided to all workers across the mill and estates. Routine inspections of the workers' quarters were conducted weekly by the Person In Overall Authority (PIOA) and quarterly by the Estate Welfare Committee (EWC) using structured checklists. Verified inspection records showed regular monitoring by both internal teams and external Visiting Medical Officers (VMOs), such as Dr. Cxxx Sxx Cxxxx from the Mxxxxxx Gxxxx of Clinics, who visited various estates in April 2025. The inspections confirmed that the housing conditions were clean, structurally sound, and maintained properly. Each unit includes 2–3 bedrooms, constant water and electricity supply (free of charge), with water catchment treated for safe consumption and monitored monthly by SD Guthrie Research Sdn. Bhd. Results showed water quality generally within Class IIB of the NWQSM standards. Facilities such as a creche (NEST), Community Learning Centre (CLC), clinic, sundry shop, mosque, community hall,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			football field, and badminton/volleyball courts are available. The clinic is staffed by a Medical Assistant and two supporting personnel, with bi-monthly visits from a VMO. Free medical services are provided, and school transportation is arranged for both local and migrant workers' children. Indonesian children attend the CLC, which follows the Indonesian curriculum, while preschool facilities (NEST and Tabika) are also available. Maintenance and repair issues were logged through the OPP system, with records confirming timely resolution of complaints across all operating units. For example, in Binuang POM, a lighting issue reported on 7 April 2025 was resolved by 9 April 2025. Other estates demonstrated similar efficiency in resolving maintenance concerns. Site inspections confirmed that housing and sanitation facilities met the ILO Guidance on Workers' Housing Recommendation No. 115. Drainage systems were found to be effective and well-maintained, with traps installed to prevent waste buildup. There was no evidence of hygiene or sanitation issues. Based on these findings, the auditor concluded that Binuang CU's actions were effective, and the previous Major NCR MZK 01 2024 has been satisfactorily closed.	
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 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		Binuang CU complies with the Collective Agreement under the Sabah Plantation Industry Employees Union (SPIEU) by ensuring that all workers are paid in accordance with the Minimum Wages Order 2024. Based on the current wage structure in Malaysia and calculations on a Strategic Operating Unit (SOU) basis, local workers receive a monthly wage of RM 2,689.56, while migrant workers receive RM 2,519.53.	☒ Conform ☐ Major Nonconformity ☐ 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 Binuang 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 implemented		The SDG Human Rights Charter 2024 explicitly recognizes and commits to respecting freedom of association. Paragraph 3.2.5 emphasizes the company's dedication to allowing employees the right to form and join trade unions and engage in collective bargaining. Workers at SDG have the freedom to join the SPIEU union or any union of their choice. Interviews with a sample of local and foreign workers confirmed that there is no restriction imposed by the company on joining trade unions, and workers freely exercise their right to union membership	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		Binuang CU recognizes the Sabah Plantation Industry Employees Union (SPIEU) as the official union representing both local and foreign workers. Membership is open to all, and representatives are elected independently by the union. Meetings between SPIEU members and management have been held at various sites, including Binuang POM (25/3/2025), Tingkayu Estate (22/4/2024), Binuang Estate (17/3/2025), and Sungang Estate (12/12/2022), with Jeleta Bumi Estate currently without representation due to a lack of interest from workers. In addition to union representation, Binuang CU has implemented a Social Dialogue platform that facilitates regular communication between management and elected worker representatives. These meetings are conducted quarterly and cover social, safety, environmental, and welfare concerns. The Social Dialogue Online Tracking System (SDOTS) is used to monitor and follow up on issues raised. The latest meetings were held across all units between February and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			March 2025. Interviews with sampled workers and verification of the SDOTS confirmed that most concerns raised during Social Dialogue are typically resolved within 3 to 7 days. More complex issues requiring policy changes or capital expenditure are escalated to regional management or headquarters for further action.	
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 (SPIEU Chairman/SPIEU Secretary) and workers representative from Social Dialog confirmed that they were independently elected as the SPIEU/Social Dialog by all members of among mill and estates workers via an election without interference by the management.	☒ 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		Binuang CU has adopted the SDG Human Rights Charter Version 3 (2024), which outlines its commitment to respecting and protecting children's rights. The unit ensures no one under 18 is employed and emphasizes access to education for workers' children. Verification of the workers' master list confirmed no child labour was found. For contractors, similar commitments are included in the Vendor Code of Business Conduct and Human Rights Charter, reinforcing the protection of children's rights across the supply chain.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age		There was no evidence that any workers below the age of 18	☒ Conform

	requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		were employed at the estates or mill in Binuang CU. This was verified through a thorough review of contractors' and company workers' master lists, personal files, contracts, and payslips, all of which included IC numbers and dates of birth. Field visits and interviews with workers and staff further confirmed that only individuals aged 18 and above are employed across all operating units.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		There was no evidence that the estates and the mill at Binuang CU has employed anyone below the age of 18 years. Auditor also verified through the contractors in the Binuang CU and confirmed there was no contractor workers below the age of 18 years available in the estates and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.	☒ 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 regarding the SDG Human Rights Charter (Version 3, 2024) and emphasized that the risk of child labour to the stakeholders on 'no child labour' policy, negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities. Sighted the latest stakeholders' minutes meeting on 11/3/2025 at Sungang Estate, 15/4/2025 at Binuang POM, 11/4/2025 at Tingkayu Estate, 19/11/2025 at Jeleta Bumi Estate, and 15/4/2025 at Binuang Estate. Briefing to staff and workers during muster at the Binuang Palm Oil Mill on 16-17/1/2025, 17/1/2025 at Tingkayu Estate, 10/1/2025 at	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Sungang Estate, 3/2/2025 at Jeleta Bumi Estate, and 15/4/2025 at Binuang Estate. This was confirmed from interview session with staff and workers and also sampled of stakeholders interviewed at the estates and mill.	
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		SD Guthrie has developed SDG Human Rights Charter (Version 3, 2024) where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict. The Human Rights Charter (Version 3, 2024) Policy and ILO Indicator was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 16-17/1/2025, Tingkayu Estate on 17/1/2025, Sungang Estate on 10/1/2025, Jeleta Bumi Estate on 3/2/2025, and Binuang Estate on 18/1/2025. The interview session was conducted with local and foreign workers, and it was found that the workers were aware on the policy communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers. In addition, the policy to prevent sexual and all other forms of harassment and violence was implemented via gender committee.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		SD Guthrie has developed SDG Human Rights Charter (Version 3, 2024) where they have a responsibility to respect, support and uphold fundamental human rights as expressed, amongst others, in the Universal Declaration for Human Rights	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			and the United Nations Guiding Principles on Business and Human Rights. They facilitate opportunities for advancement for their employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights. The HRC Policy and ILO Indicator was communicated through the morning muster briefing to all workers. Sighted sampled briefing records was conducted at Binuang POM on 16-17/1/2025, Tingkayu Estate on 17/1/2025, Sungang Estate on 10/1/2025, Jeleta Bumi Estate on 3/2/2025, and Binuang Estate on 18/1/2025. The interview session was conducted with local and foreign workers, and it was found that the workers were aware on the policy communicated during muster briefing and placed publicly in the notice board at housing area and office. It is also being explained during the induction course for the newly arrived workers.	☐ 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		Assessment for new mothers (with infants under 24 months) were conducted by each operating unit medical/hospital assistants. Management has assessed the needs of new mothers and consultation with the new mothers. Sighted sampled assessment records was conducted at Binuang POM on 12/1/2025 (no new mother in year 2024), Tingkayu Estate on 1/4/2025, Sungang Estate on 16/4/2025, Jeleta Bumi Estate on 28/3/2025, and Binuang Estate on 4/4/2025.The Gender Committee has supported the assessment. Based on verification of the assessment report and interviews, there was no specific needs reported as the babies are taken care in the nurseries. The actions are taken to address the needs that have been identified. Adequate space and paid breaks were provided to enable mothers with infants 24 months or younger to breastfeed or express and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			store breast milk with privacy.	
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		SD Guthrie (SDG) has introduced the Suara Kami platform as an independent third-party grievance mechanism aimed at providing workers with a safe and accessible avenue to raise concerns. In accordance with the Standard Operating Procedure (SOP) dated 15 April 2022, the platform supports multiple languages and offers various channels for communication, including a toll-free number, SMS, and Facebook, ensuring ease of access for all workers regardless of background or literacy level. The system is designed to uphold confidentiality, where the identity of the complainant remains protected unless disclosure is required. In such instances, the worker's consent must be obtained prior to proceeding. This confidentiality clause is a core element of the Suara Kami platform, reinforcing SDG's commitment to a grievance process that is transparent, inclusive, and free from fear of retaliation. The initiative demonstrates SDG's proactive stance in promoting workers' rights, encouraging open communication, and supporting a respectful and accountable workplace culture.	☒ 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		Interviewed with the foreign and local workers confirmed that no forced and trafficked labor in Binuang CU. The terms and conditions offered by the company were similar in their home country and when arrived in the plantations. No contract substitution has occurred. Passports are kept by each worker and no longer kept in the office or passport locker. No charging to the workers for recruitment fees for new Pekerja Migrant Indonesia (PMI) which recruited latest in December 2024 as verified at Jeleta Bumi Estate (2 workers) Overtime was monitored by the company and the workers are given freedom to choose to overtime and resign. There was no penalty for termination of employment if they wish to terminate the contract earlier as per the employment contract signed. If the workers in the mill want to work for overtime, they will need to fill in the Overtime Details form. Those who worked on rest day and public holiday is required to fill in the application form. Approval from the Supervisor and Assistant is required.	☒ 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		SDG has implemented a Human Rights Charter 2024 and can be easily access via https://www.sdguthrie.com/beyond-zero where they committed as below: a. Providing equal opportunity. b. Respecting freedom of association c. Eradicating any form of exploitation d. Ensuring favourable working conditions e. Enhancing Safety and Health All the local and foreign workers will be provided with induction training prior to work. Besides, they were provided with decent living condition and free from any discrimination. The workers informed that they were treated equally without any	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			discrimination. No contract substitution has occurred through interviewed with the workers.	

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		All Estate and Mill Managers in Binuang CU have been officially appointed as the Chairmen of their respective Environmental, Safety, and Health (ESH) Committees through formal appointment letters signed by the Regional CEO. These appointments were made on various dates: Sungang Estate on 4 January 2025, Jelata Bumi Estate on 2 January 2025, Tingkayu Estate on 3 January 2025, Binuang Estate on 1 June 2024, and Binuang POM on 1 February 2025. Following their appointment, Managers assigned the role of ESH Coordinator to Assistants or Healthcare Assistants for the effective downstream implementation of ESH practices. Regular two-way communication between management and workers is maintained through quarterly ESH meetings. Each unit recorded the following meeting dates: Sungang Estate held meetings on 12 March 2025, 14 December 2024, 26 September 2024, and 26 June 2024; Jelata Bumi Estate on 7 March 2025, 10 September 2024, 10 June 2024, and 8 March 2024; Binuang Estate on 20 March 2025, 6 December 2024, 6 September 2024, and 7 June 2024; Tingkayu Estate on 28 January 2025, 2 November 2024, 2 August 2024, 2 May 2024, and 2 February 2024; and Binuang POM on 13 March 2025, 14 December 2024, 13 September 2024, and 14 June 2024. The ESH meetings follow the agenda issued by the RHSE Department, which was sighted and found to comprehensively address key occupational safety, health, and environmental concerns. During these meetings, workers actively participated	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			in discussions focused on operational safety and site practices. The agenda items covered include compliance with legal acts and regulations, PPE usage reports, training and SOP updates, OSH and HIRARC programs, visits by authorities such as DOSH and DOE, accident reports, workplace inspection findings, health and housing condition reports, and updates on scheduled waste management and environmental issues	
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.		The procedures for managing accidents and emergencies have been comprehensively established across Binuang CU. Each estate and mill has formed an Emergency Response Plan (ERP) Team, headed by the respective Estate or Mill Manager, to respond to all identified emergency scenarios, including earthquakes, fire, chemical spills, floods, animal attacks or poisoning, COVID-19, and workplace accidents. These procedures are supported by clear flowchart summaries and are displayed in prominent locations throughout the operational units to ensure that all employees are informed. The ERP documentation includes emergency contact numbers and the organizational chart of the ERP team, which is prominently displayed on notice boards. Key ERP elements such as: • Carta Aliran Pelan Tindakan Kecemasan Semasa Kebakaran • Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Banjir • Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Tumpahan Kimia are available and have been tailored according to RHSE guidelines to suit site-specific risks and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			operations. Emergency Response Team (ERT) members have undergone training relevant to their specific workplace and associated hazards. These trainings were conducted by accredited and qualified organizations, and the effectiveness of the training is evident through site inspections and interviews with sampled workers, all of whom demonstrated a good understanding of emergency procedures. During the inspections at the mill and estates, Emergency Response Plans were visibly available at key locations, including chemical stores, workshops, offices, workers' housing, and mill workstations. In terms of first aid preparedness, trained personnel—primarily among the mandores and field workers—have been equipped to handle incidents. First aid boxes are strategically placed across operational and residential areas such as estate offices, stores, and workshops, and also distributed to mandores who carry them to the field during daily tasks including harvesting, manuring, and spraying. These first aid kits are regularly inspected and replenished by the Medical or Hospital Assistant. A master list of the first aid boxes is maintained and was reviewed during the assessment. Verification of box contents confirmed compliance with required standards. Additionally, important telephone numbers for ERT members, the police, fire brigade, and government health clinics are posted for quick reference. Records of all accidents and injuries are maintained in accordance with the LTA (Lost Time Accident) methodology and summarized annually in the mandatory JKKP 8 reports, which are kept for a minimum of 10 years. These reports are submitted to DOSH, and despite	

			some delays due to the MyKKP system, all operational units submitted their JKKP 8 reports as required. Accident statistics for 2024 are as follows: • Sungang Estate reported 5 cases with 39 days LTI, primarily from harvesting and tractor incidents. JKKP 8 was submitted on 28 March 2025. • Jelata Bumi Estate had 2 cases resulting in 4 days LTI and 1 non-LTI incident, linked to harvesting and workshop operations. JKKP 8 was submitted on 21 February 2025. • Tingkayu Estate recorded 2 LTI cases with 4 days of lost time and 1 non-LTI case from similar activities. JKKP 8 was submitted on 24 February 2025. • Binuang Estate logged 4 LTI cases with 16 lost days, mostly from FFB-related machinery operations. Submission was delayed to 19 March 2025 due to MyKKP system issues. • Binuang POM reported no occupational cases, and JKKP 8 was submitted on 5 February 2025. Despite the comprehensive implementation of emergency procedures, several deficiencies were identified at the Raw River Water Pump Intake Operations in Tingkayu Estate, Binuang POM, and Jeleta Bumi Estate. These included the absence of life-saving equipment (e.g., life jackets, lifebuoys, throw ropes), a lack of ERP mock drills for water-related incidents, no first aid kits near high-risk zones, and no water safety awareness sessions conducted for relevant personnel. As a result of these gaps, **Minor Non-Conformance Report DA 03 2025** was issued. This highlights the need for	

			enhanced emergency preparedness in water-related operational zones, including provision of proper equipment, regular drills, and safety training to mitigate risks.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		Training and briefing on the operations were provided for workers to educate them on safe working practices. This is also made to ensure that the applicable precautions are adhered. Training for employees is conducted from time to time based on needs through various method such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at both estates and the mill the PPE types for the various activities were identified and recommended. • Harvesters - Safety helmet, sickle cover, hand glove. Wellington boots • Sprayers - Respirator, nitrile glove, goggles, wellington boots, apron. • Manurers - Apron, wellington boots, dust mask, nitrile glove. • Mill operators - Safety shoes, ear muff, safety vest, helmet, cotton glove • WTP operator - Safety boots, ear muff, safety vest, helmet, cotton glove, dust mask. The PPE issuance record comprises of the following maintained at the respective estates and mill. • PPE Equipment Card (Returned and received Item) • List of employee and station/job stations • Personal Protective Equipment Matrix (As per NRA) Field visits to the following sites observed compliance to PPE adherence.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Sungang Estate P13B LF Collection and harvesting P11B. No other activities due to wet weather inference. • Jelata Bumi Estate P15A Harvesting and circle spraying at P20E • Binuang Estate P07C1A Harvesting and P09A Circle spraying. The washroom facilities for all the 4 estates have been established and in use for the chemical handlers as identified. Separate rooms are provided for gender privacy. Interview and observation at the facilities verified compliance of this requirement.	
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		Both the Estates and Mill in the SOU 28 uses SOCSO for the coverage for the local and foreign workers. The insurance coverage has ceased effective 2018 following the Government directive on the coverage. The SOCSO registration no and no of workers covered as detailed below • Binuang Estate – F9300000632B.for 244 workers • Jelata Bumi Estate – F9300000420K covering 223 workers. • Tingkayu Estate - F9300007150F • Sungang Estate – F9300000636M for 175 workers. • Binuang POM F9300008498W for a total of 117 workers.	☒ 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		Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Manday MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. Details as provided in 6.7.2	☒ 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.		The Integrated Pest Management (IPM) Plan at Binuang CU, dated 10 January 2025, has been effectively implemented and is continuously monitored to ensure sustainable and effective pest control. The IPM Plan is guided by several key objectives: to minimize or eliminate significant pest threats that could impact palm health, worker safety, and nearby communities; to prevent or reduce yield losses and palm damage caused by pest infestations; to enhance biodiversity through the encouragement of beneficial flora and fauna; to ensure early detection of pests via effective monitoring systems, enabling prompt control measures; and to promote ecological balance by encouraging natural pest regulation through biological methods. As part of the biological control strategies, the estate has planted beneficial plant species such as *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptopus*, which attract natural predators of palm pests. These efforts reduce dependency on chemical pesticides and support the development of a more balanced agroecosystem. The IPM Plan is regularly reviewed and highlighted in the agronomist's report to ensure consistent implementation. Additionally, detailed records of pesticide use are maintained, including tracking of reduction trends to monitor	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			progress toward minimizing chemical input. Periodic training sessions are also conducted for relevant personnel to build their capacity in IPM practices and to reinforce a culture of sustainable pest management throughout the estate.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		There was evidence that species referenced in the Global Invasive Species Database and CABI.org are used in managed areas, as per site visited and document review. Management had documented invasive species in the integrated pest management (IPM) plan. Among the invasive species that had been introduced as per CABI.org was Tyto Alba. It has been brought to the estate to control rat population. However, the species was not harmful to the local species. In Malaysia barn owls has been accepted and has been used for control pest in plantation even in township areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		The CU continued to use the SD Guthrie Berhad policy of no open burning. Item 3.2.5 of the Responsible Agriculture Charter Revision 2024 states as follows:" Zero use of fire for land preparation and establish effective monitoring and prevention as well as proactive firefighting measures within a reasonable radius beyond our operational boundaries". As advocated, the Estate practised Zero burning. Thus, there was no use of fire for pest control. In the 2024 replanting program visited during the audit in the estate, it was evident that all palms were felled, shredded, windrowed and left to decompose. Furthermore, there had been no serious outbreak of pest attacks on the Estate.	☒ 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.		All estates continued to use agrochemicals based on its Agricultural Reference Manual (ARM) Section 15 and 16, SSOP and Pictorial Safety Standard Book (PSS) where written justifications had been provided for various fields operations. The Manual has included a chemical register list which indicates the use of selective products that are specific to the targeted pest, weed or disease. The procedures also covered the use of PPE when handling the chemicals. The estate continued to use pesticides as per the SOPs.	☒ 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 maintained comprehensive records detailing the types of pesticides used, including their active ingredients and LD50 values. These records also specified the application areas, total quantities used, number of applications, and the active ingredient (ai) applied per hectare. Pesticides were only used when justified, and their usage was systematically documented in bin cards, program sheets, chemical registers, field-cost books, and progress reports. These records were readily available and verified during the audit, demonstrating compliance with proper pesticide management and documentation practices.	☒ 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 were committed to minimise the usage of agrochemicals by implementing IPM. Blanket spraying was not practised by the Estate and soft grasses maintained in the field. It had also been the practice that insecticides are used only after a threshold level has been exceeded as per the Agricultural Reference Manual (ARM) Section 15 -Plant Protection and that no prophylactic use of such pesticides would be permitted. As part of the IPM plans, the management of all the estate had established beneficial plants (Cassia cobanensis, Antigonan leptopus, and Turnera subulata) nurseries for continuous planting in order to attract natural predators and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			thus reducing the use of insecticides. EFB applied at immature & mature areas was applied in single layers and is not dumped in large amounts to prevent breeding of Rhinoceros Beetles. However, in immature areas prophylactic spraying using diluted cypermethrin for immature palms in zero burning of oil palm to oil palm replanting was carried out against Rhinoceros Beetles as per SOP.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of any prophylactic use of pesticides in mature oil palm areas	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why		The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2025, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 indicated that pesticides in SOU 28 Binuang were handled, used, and applied exclusively by trained personnel, in accordance with the Chemical Safety Management Procedure dated 2021 and the Safety Data Sheets (SDS) of the respective products. Staff and workers, including storekeepers, lab operators, sprayers, fertilizer applicators, and rat bait handlers, had received adequate training and demonstrated understanding of chemical hazards and safe handling procedures. The trade and generic names of chemicals were clearly communicated to workers during SDS training sessions, and the SDS documents were displayed prominently at all chemical storage areas, as observed during the audit. The training also emphasized safety aspects and the proper use of personal protective equipment (PPE) when handling pesticides. All personnel involved in pesticide application were provided with the required PPE, which was replaced as needed when worn out. Records of PPE issuance and replacement were verified by the auditors. Additional pesticide and chemical handling training was conducted in line with requirements under Indicator 3.7.2.	☒ 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.		the SOU Binuang, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying activities and fertilizer application. It was also verified in the training records that training in chemical handling especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.	☐ Not Applicable (justification required)

7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		The procedure SD/SDP/PSQM (ESH)/203-EN1–Scheduled Wastes (Hazardous Waste) Management has been established. Empty containers were despatched as scheduled waste SW409 together with other types of SW to DOE Licensed Contractor Storage and collection documents were sighted and verified.	☒ 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 generally not practiced across SOU Binuang for routine field operations. This was confirmed through interviews with estate executives, field staff, and workers, as well as through direct site inspections where no such activities were observed. However, aerial spraying using drones was conducted specifically for pest and disease (P&D) control in nursery areas at Jelata Bumi Estate and Sungang Estate. These operations were carried out by Approved contractor, appointed under an agreement with SD Guthrie for estates in the Sabah Region dated 09 May 2024. The agreement included specific clauses ensuring compliance with the Road Transport Act 1987 and the regulations and guidelines issued by the Civil Aviation Authority of Malaysia (CAAM) under the Civil Aviation Authority of Malaysia Act 2017 (Act 788). Additionally, a Permit to Work for drone spraying at the Tingkayu Estate Nursery was sighted, with the latest activity recorded on 11–12 April 2025. This drone operation was also conducted by Approved contractor, confirming the use of drone spraying is limited to nursery operations and performed by qualified external contractors in compliance with regulatory	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			requirements.	
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		The Chemical Health Risk Assessment (CHRA) for all estates and the mill in SOU 28 was conducted by DOSH Assessor approved Clinic s the assessor. The assessments were carried out at Binuang Palm Oil Mill on 05/05/2023, Jelata Bumi Estate on 06/05/2023, Sungang Estate on 06/05/2023, Binuang Estate on 06/05/2023, and Tingkayu Estate on 06/05/2023. The CHRA recommended training for operators working in laboratories, ETP, WTP, boiler operations, workshops, scheduled waste and chemical stores. It also recommended medical surveillance for employees in high-risk categories such as workshop and laboratory staff and chemical handlers. Medical surveillance was conducted by approved DOSH Doctor, with validity until 19/01/2028. At Binuang Palm Oil Mill, surveillance was conducted on 22/07/2024 and 02/08/2023 for 49 workshop personnel and 10 laboratory personnel, and all were declared fit to work with no requirement for medical removal protection. In Binuang Estate, surveillance was conducted on 17/11/2024 for one store attendant and one tractor operator, followed by a larger batch on 17/10/2024 involving 16 sprayers, 2 mandores, 11 manurers, 4 machine specialists, 2 workshop attendants, 1 tractor operator, and 2 field staff. In Jelata Bumi Estate, surveillance on 11/10/2024 covered 3 workshop workers, 4 WTP workers, 24 sprayers, 1 mandore sprayer, 9 manurers, 3 nursery workers, and 1 store clerk. Tingkayu Estate had 40 pesticide operators and CHRA-recommended workers examined on 17/10/2024. All were declared fit to handle chemicals. Several workers were found with non-occupational health conditions such as hypertension,	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			diabetes, liver function test abnormalities, mild anaemia, etc., and are being monitored and treated by the HA through regular check-ups and referrals to Klinik Kesihatan. At Sungang Estate, medical surveillance was conducted on 17/10/2024 for 2 field staff, 2 workshop personnel, 1 storekeeper, 17 sprayers, 13 manurers, 1 nursery worker, and 1 WTP worker, and all were found fit to work. However, in Jelata Bumi Estate, it was noted that annual medical surveillance for two machine specialists involved in pesticide operations was not conducted in 2024, and there was no documented action to treat related health conditions for these individuals, unlike for other pesticide operators. Due to this, a **Major Non-Conformance Report (NCR DA 02 2025)** was raised.	
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.		Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Binuang POM and their supply bases do not have persons under the age of 18 working in the premises.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3:
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner

7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The waste management practices at the CU were found to be in accordance with the Waste Management Procedures for Upstream Malaysia (2022) and the corresponding environmental impact assessments. The waste management plan includes a comprehensive set of mitigation measures to address various types of waste generated at both the estates and the mill. Scheduled and clinical wastes were disposed of through licensed vendors, ensuring regulatory compliance. Organic and domestic waste generated from residential and office areas was collected three times a week by a contracted party and disposed of at a municipal landfill. Recyclable materials were sent to designated recycling centers. Industrial waste such as palm oil mill effluent (POME), empty fruit bunches (EFB), boiler ash, decanter cake, and scrap metal was either applied to fields, closely monitored, or sold to authorized third-party vendors as appropriate. Waste segregation was practiced at the point of collection, with clear separation between recyclable and non-recyclable materials. Recyclable and hazardous wastes were stored in their respective dedicated areas, and scheduled wastes were properly labeled, stored with adequate secondary containment, and equipped with spill kits. No evidence of leaks, spills, or improper storage was observed during site inspections. On-site inspection of workers' housing areas across both the POM and estates confirmed strict adherence to the waste	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			management plan. Waste segregation practices were actively implemented, and disposal methods complied with established environmental guidelines. Importantly, there was no indication of open burning or other non-compliant disposal practices, reflecting the CU's commitment to responsible and environmentally sound waste management.	
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, labelling, 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. Approved Contractor perform vehicle maintenance and upon completing the maintenance, the wastes are being collected. The DOE approval for such activity by Approcved contractor 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. The inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment notes was carried out accordingly. It was found that scheduled waste generated at the CU had not been stored for more than 180 days. The last collection was conducted by DOE licensed Contractor. on the following dates: 24/12/2024 at Tingkayu Estate, 25/11/2024 at Binuang POM, 28/11/2024 at Jeleta Bumi Estate, 30/11/2024 at Sungang Estate, and 26/11/2024 at Binuang Estate. The types of scheduled waste collected included SW410, SW102, SW429, SW305, SW110, SW109, and SW409.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.3.3	The unit of certification does not use open fire for waste disposal.		The unit of certification does not use open burning for waste disposal. Domestic waste from workers' quarters and the office is disposed of through landfill, with collection carried out three 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.		Binuang SOU 28 practiced the maintenance of long-term soil fertility by annual application of fertilizers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and EFB application, water management and by maintaining soft weeds within interlines. The SOP for manuring was in Section 8 of the Agricultural Reference Manual and Section 14 of the EQMS. Fertilizer application, which was of paramount importance for maintenance of soil fertility, was carried out based on the recommendation made by the Agronomist SD Guthrie Berhad. Annual fertilizer recommendations were made based on annual foliar sampling carried out by Internal Laboratory/ Research Centre under SD Guthrie The recommendation by the Agronomist were also available during the inspection and the application of fertilizers had been carried out as recommended and scheduled. Fertiliser application program was monitored using records like program sheets, bin cards, Field Cost book and Manuring Structured Block Supervision (MSBS) form	☒ 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 Estates by Internal Laboratory/ Research Centre under SD Guthrie, Carey Island 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 monitors the changes in the organic carbon and total nitrogen. For all 4 estates Agronomic assessment and fertiliser recommendation was conducted by Internal Laboratory/ Research Centre under SD Guthrie to formulate the manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar samplings for Ash, N, P, K, Mg, Ca & B had been were carried out in all Estates. The latest being: • Sungang Estate: carried out in 14/07/2023 Report No: P25/2023, • Jelata Bumi Estate: carried out in 14/08/2024 Report No: P18/2024 • Binuang Estate carried out on 26/072024 Report No: P15/2024. • Annual foliar sampling was carried out on 22/04/2024 in Tingkayu Estate, Soil analysis for PH, Org C, Total N, Total P, Avail P, Exch K, Exch Ca & Exch Mg was carried out on a 5 years cycle basis and last carried out as follows: • Jelata Bumi Estate – Report No S7/2023 dated 16/10/2023. • Sungang Estate: Report No S2/2023 dated 20/09/2023. • Soil analysis for T-N, Av-P, Ex-K. Ex-Ca and Ex-Mg were carried out at 5-year intervals. The sampling on Tingkayu Estate was carried out on 07/09/2023 • Binuang Estate: Report No S3/2023 dated 20/09/2023, ..	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		All the 4 Estates, Tingkayu, Sungang, Jelata Bumi and Binuang Estate, continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB, compost and POME were also applied. EFB was applied 30 mt/ha in mature and 40 mt/ha 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. During the year 2024 the following EFB application was made: • Jelata Bumi Estate P2025A – 69.83 ha of 2793.20 mt P2014 – 7.86 ha of 314.51 mt. • Sungang Estate no EFB was applied • Binuang Estate EFB application – P2009F – 10 ha total 680 and P2010A – 6.95 ha 277 mt. . • Tingkayu Estate applied 314.46 MT for 78.53 Ha, POME applied in Binuang Estate via furrow system in field and 2014A. The site was visited and verified	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Binuang SOU 28 effectively managed fertilizer use in line with agronomist recommendations based on annual foliar and soil assessments. Fertilizer application was well-documented and aligned with estate-specific nutrient needs. In 2024, Tingkayu Estate used 1,431.35 MT of fertilizer, and both Binuang and Tingkayu applied solid and liquid POME through furrow irrigation systems. A total of 89,651 m³ of POME was applied in 2024, with an additional 26,838 m³ applied by March 2025. The program combined chemical and organic inputs to support sustainable soil and crop health.	☒ 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.		Soil and slope maps for all four estates—Binuang, Tingkayu, Sungang, and Jelata Bumi—were prepared and updated by SD Guthrie's Research and Advisory Department, Precision Agriculture Unit, with the most recent updates ranging from 2021 to 2023. These maps served as essential tools for land management, soil conservation planning, and optimizing agronomic practices. During the field visits, auditors reviewed the maps and verified that no fragile, marginal, or environmentally sensitive soils were found in any of the areas assessed, particularly in Binuang SOU. This finding supports the sustainability of land use for oil palm cultivation across the estates. Each estate was characterized by a diverse composition of soil series, indicating a well-understood and site-specific approach to plantation management. For instance, Binuang Estate was dominated by Sipit (38.73%), Brantian (28.47%), and Gumpal (16.99%) series. Tingkayu Estate comprised mainly Kechor (38.04%), Kinabutan (17.72%), and Binuang (16.56%). Sungang Estate had a predominance of Brantian (40.99%), Gumpal (30.72%), and Table (28.29%) soil series. Jelata Bumi Estate featured high proportions of Lumisir (43.47%) and Paiiu (23.39%) soils. The presence of such a wide range of soil series highlights the importance of detailed agronomic planning tailored to specific field conditions. In terms of slope classification, maps for each estate indicated that the terrain is largely composed of flat to gently undulating land. Binuang Estate, for example, has 62.84% of its area within the 0°–6° slope range. Similarly, Tingkayu Estate recorded 63.07%, Sungang Estate 67.47%, and Jelata Bumi Estate an even higher percentage at 86.16% in the same slope range. This favorable topography is ideal for mechanized	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			operations, reduces the risk of erosion, and supports safe field activities, including fertilization and harvesting. Only minor portions of land in each estate fall into steeper categories (above 12°), and these are typically managed with cautionary measures or left undisturbed. Overall, the combination of stable soil conditions and predominantly gentle slopes across the estates ensures sustainable oil palm cultivation with minimal environmental impact. The availability and use of up-to-date soil and slope maps enable the estates to implement targeted agronomic practices and maintain effective land-use planning strategies.	
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no extensive replanting of oil palm on steep terrain or new development of areas at all estates.	☐ 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 had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no extensive replanting of oil palm on steep terrain or new development of areas at all estates.	☒ 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.		There is no new planting in all estates of SOU 28. There is no peat soil or soil categorized as marginal or fragile soil at all the 4 estates in the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		There is no new planting in all estates of SOU 28. There is no peat soil or soil categorized as marginal or fragile soil at all the 4 estates in the CU. The planting establishment are addressed in the following guidelines. Group Biodiversity Policy Statement. Sept 2023 signed by Group Managing Director. Responsible Agriculture Charter Rev (3) 2024 – Protect and enhance forest: “We will seek to protect and enhance forest and wildlife, and minimise carbon emission from land use change through no new development of peat areas, regardless of depth or location. We will seek to rehabilitate existing plantings on peats where possible”.	☒ 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		There is no new planting in all estates of SOU 28. Soil surveys are done and available in a soil map at the estates. Topographic contour map is also available which are both used to manage the drainage and road works in the estates.	☒ 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 is no peat soil or soil categorized as marginal or fragile soil at the estates in SOU 28. The entire estates of SOU 28 had no new planting program during the audit period and forthcoming as recorded. This was verified as per soil analysis report and as per indicator 7.5.1.	☒ 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).		Peat Inventory have been sent by SD Guthrie HQ dated 14/11/2019 to RSPO Secretariat. However, no peat soil in sampling estate as per verification on soil sampling by Research and Advisory Department (Precision Agriculture Unit).	☒ 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		Peat Inventory have been sent by SD Guthrie HQ dated 14/11/2019 to RSPO Secretariat. However, no peat soil in sampling estate as per verification on soil sampling by Research and Advisory Department (Precision Agriculture Unit).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).			☐ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		The absence of peat soil across all estates within Binuang CU, as confirmed through the soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), affirms that the directive on prohibiting new developments on peat areas, as stipulated under the Responsible Agriculture Charter, is not applicable in this context. Field verification during the audit also confirmed that no peat areas were present within the estates, thereby further substantiating that Binuang CU is exempt from the requirements associated with peatland management under this directive.	☒ 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.		The absence of peat soil across all estates in Binuang CU, as verified through soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), confirms that the requirement on prohibiting new developments on peat areas, as outlined in the Responsible Agriculture Charter, is not applicable to these estates. This was further supported by field observations conducted during the audit, where no peat areas were found, thereby reaffirming the exemption of Binuang CU from peat-related compliance obligations.	☒ 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		The absence of peat soil across all estates in Binuang CU, as verified through soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), confirms that the requirement on prohibiting new developments on peat areas, as outlined in the Responsible Agriculture Charter, is not applicable to these estates. This was further supported by field observations conducted during the audit, where no peat areas were found, thereby reaffirming the exemption of Binuang CU from peat-related compliance obligations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option 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.		The absence of peat soil across all estates in Binuang CU, as verified through soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), confirms that the requirement on prohibiting new developments on peat areas, as outlined in the Responsible Agriculture Charter, is not applicable to these estates. This was further supported by field observations conducted during the audit, where no peat areas were found, thereby reaffirming the exemption of Binuang CU from peat-related compliance obligations.	☒ 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.		The absence of peat soil across all estates in Binuang CU, as verified through soil maps prepared by the Research and Advisory Department (Precision Agriculture Unit), confirms that the requirement on prohibiting new developments on peat areas, as outlined in the Responsible Agriculture Charter, is not applicable to these estates. This was further supported by field observations conducted during the audit, where no peat areas were found, thereby reaffirming the exemption of Binuang CU from peat-related compliance obligations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				

7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		The water management plan for the CU has been reviewed and updated annually with the objective to ensure sustainable and renewable water resources that meet current and future needs while safeguarding ecosystems and habitats. Water is supplied to all housing areas and office complexes in the respective estates and palm oil mill (POM), sourced from rivers, internal ponds, and catchments. Water quality is managed through monthly sampling under the Water Quality Monitoring Procedure (Version 2.0, dated 20/01/2025) to ensure usability and prevent pollution. Daily water usage and rainfall data are recorded and summarized monthly, serving also as a mitigation plan during drought conditions. The Environmental Compliance Report (ECR), conducted biannually by Approved DOE Assessor, evaluates water availability and quality to minimize adverse impacts on other users. Parameters tested include Turbidity, BOD, Glyphosate, Oil & Grease, TCC, Dissolved Phosphorus, and COD. Results from the latest ECRs in Tingkayu, Jeleta Bumi, and Sungang Estates confirmed that water quality at multiple sampling points generally complied with Class III of the National Water Quality Standards for Malaysia (NWQSM). In addition, estates and mill management ensure that workers' quarters are supplied with clean water, and monthly raw and treated water analyses are carried out by SD Guthrie Research Sdn. Bhd. to verify compliance with WHO, MOH, and SPAN standards. However, deficiencies were noted in the effective implementation of the water management plan, particularly regarding maintenance and monitoring. At Tingkayu Estate, significant aquatic overgrowth was observed at the Nursery Water Catchment Pond, a designated contingency water	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			source. Water quality test results from September to November 2024 showed non-compliance in key parameters such as total coliform and turbidity, indicating potential contamination. Furthermore, water sampling reports were missing for December 2024 to March 2025, impeding trend analysis and necessary corrective actions. Similarly, at Jeleta Bumi and Sungang Estates, no sampling reports were available for February and March 2025, compromising the estates' ability to monitor water quality and respond to potential non-compliances. Due to these lapses in water source maintenance and incomplete monitoring data, a Minor Non-Conformance Report (NCR DA 04 2025) was raised to prompt corrective action.	
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The CU has consistently safeguarded watercourses by maintaining and rehabilitating riparian buffer zones along natural waterways. These zones play a vital role in minimizing soil erosion, filtering surface runoff, and reducing the entry of pollutants into water bodies. The estates adhered to company policies that prohibit agrochemical applications and development activities within these areas, particularly during replanting, to ensure their ecological function is preserved. This approach not only protects water quality but also enhances biodiversity by offering habitats for flora and fauna. In addition to preserving riparian areas, the CU has implemented protection measures for wetlands, recognizing their importance in flood mitigation and ecological balance. Clear signage was placed at relevant sites to inform workers and visitors about the role and significance of buffer zones. Practices followed on the ground aligned with the River Reserve Management guidelines and reflected the broader commitment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			to environmental sustainability. Site inspections confirmed that the estates implemented best practices in accordance with the RSPO Manual on Best Management Practices (BMPs) for riparian reserve management. This compliance evidences the CU's active role in fulfilling RSPO requirements and sustaining long-term environmental stewardship.	
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.		Binuang POM manages its palm oil mill effluent (POME) treatment in full compliance with national environmental regulations. The effluent license for the period 01/07/2024 to 30/06/2025 (License No. 006811) was sighted, issued and signed by the Director of the Department of Environment (DOE). The mill operates an Effluent Treatment Plant (ETP) and a Polishing Plant to treat effluent, with the system capable of handling a maximum capacity of 40 metric tonnes of fresh fruit bunches (FFB) per hour, as stated in the effluent pond layout. The final treated discharge is released into Sg. Binuang, in accordance with the disposal method approved in the DOE license. Regular maintenance of the ETP, including desludging activities, ensures continued operational efficiency. Monthly final discharge sampling is conducted, and samples are sent to SD Guthrie Research Sdn. Bhd., an accredited laboratory, for analysis. Parameters monitored include BOD, suspended solids, oil and grease, ammoniacal nitrogen, total nitrogen, and pH. Results consistently meet regulatory requirements, with BOD values for land irrigation discharge not exceeding 20 mg/L. The most recent lab analysis was conducted on 13/03/2025, and the latest quarterly report—covering January to March	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			2025—was submitted to the DOE on 11/04/2025, confirming ongoing compliance with effluent discharge standards.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill sources its processing water from a nearby water catchment and monitors water usage on a monthly basis. The baseline ratio for water consumption is set at 1.80 liters per metric tonne (mt) of fresh fruit bunches (FFB) processed. Based on the records, the water consumption for February and March 2025 was 1.79 and 1.89 liters/mt FFB respectively. The total average for 2024 was recorded at 1.93 liters/mt FFB, showing a slight increase above the baseline, while in 2023 the average was significantly lower at 1.44 liters/mt FFB. The minor fluctuation in water usage, especially in early 2025, was attributed to additional water required during mill cleaning activities.	☒ 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 has been implemented and is actively monitored to improve fossil fuel efficiency and optimize the use of renewable energy across Binuang CU. Measures include minimizing electricity use at workers' housing, switching to energy-saving bulbs, unplugging equipment after use, and operating smaller tractors for fresh fruit bunch (FFB) evacuation to reduce diesel and lubricant oil consumption. Data on both renewable (palm fiber and PK shell) and non-renewable (diesel) energy is compiled monthly and reviewed over a three-year period to guide improvement strategies. At Binuang POM, diesel consumption steadily improved from 1.65 liters/mt in 2022 to 1.60 in 2024, aligning with the 2024 baseline. However, a spike to 2.40 liters/mt was recorded in early 2025, exceeding the 1.40 baseline, suggesting a need for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			immediate corrective action. For the estates: Jeleta Bumi Estate maintained relatively stable diesel use, slightly above baseline in 2024 but improving in 2025. Sungang Estate demonstrated consistent improvements from 2022 to 2025, with actual usage staying below the baseline. Binuang Estate showed a gradual increase, with 2025 data exceeding the baseline, indicating potential inefficiencies that require attention. Overall, while monitoring and documentation are in place, continued focus is needed on aligning actual diesel usage with baseline targets, especially for Binuang POM and Binuang Estate.	
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 gas (GHG) emissions has been implemented and its effectiveness verified. The CU continuously monitors its GHG emissions using the RSPO-endorsed PalmGHG calculator, which facilitates accurate quantification of emissions from various sources including land use change, fertilizer application, fuel consumption, and mill operations. The verified data was publicly reported via the RSPO PalmGHG system on 22/04/2025, ensuring transparency and accountability. The input data used in the calculation, including FFB production, fossil fuel usage, electricity consumption, and mill by-products, was thoroughly validated against internal records and operational reports.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Assessment of all polluting activities was conducted under the Pollution Prevention Plan for identifying activities that contribute significant impact to environment including gaseous emission. As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling at least once a year. For Air Pollution Control System, management monitored via Continuous Emissions Monitoring System (CEMS) which link to the DOE on real time base were in progress for Dark smoke emissions monitored. Sighted Ambient Air Quality Monitoring Report as below: i. Black smoke monitoring – The boilers were equipped with smoke density indicators which also included an alarm system. During the audit, it noted that the density meter for boiler no.1 was functioning. ii. Particulate matters – Stack sampling and air emission has been carried out on quarterly basis. Results of isokinetic stack sampling and air emission were found to be below the regulated limit of 150 mg/m^3. The stack sampling was carried out by Sahen Engineering Sdn. Bhd. Sighted latest stack sampling has been carried out on 02/04/2024. An action plan to reduce significant pollutants and emissions:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Greenhouse Gas Emission: Fuel used by transport and machinery. ▪ Scheduled waste: used empty pesticide container, used oil, etc. ▪ Solid waste: FFB Operation ▪ Effluent: Palm Oil Mill effluent, Discharge of untreated effluent, discharge of EFB leachate. ▪ Significant environmental aspects and impacts had been established for the mill as an action plan to reduce the negative impacts due to identified polluting activities with identified person in charge in progressively monitor the action plan. The sources of pollution identified include milling operation, POME, scheduled waste store, laboratory, office, workshop, and theirs control measures and improvements action documented as Waste Management Plan. ▪ GHG Calculation is at the stage of compiling data using RSPO Calculator. ▪ Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result is within parameter as per Jadual Pematuhan.	

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 Responsible Agriculture Charter (RAC) 2024 point 3.2.5. There was no evidence to show that fire had been used for preparing land for replanting in the year 2024 and 2025 replanting visited in Tingkayu Estate 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 Guthrie 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 Binuang POM on 16/10/2024 and Binuang Estate on 05/09/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12

The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.

Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, This indicator was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		A reassessment of High Conservation Value (HCV) areas for SOU 28 (Jeleta Bumi and Binuang Estates) was conducted, revising the total HCV area from 753.915 ha (2014) to 1,034.79 ha in 2023, with an additional 38.39 ha reclassified as Conservation Set-Aside (CSA), totaling 1,073.18 ha. The reassessment identified removals of certain HCVs such as water catchment and hot springs that were no longer valid, while new HCV areas like river buffer zones and slopes above 25 degrees were added. All revisions were based on site verification, GIS mapping, and compliance with conservation guidelines.	☒ 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.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU 28 Binuang	☒ 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		Not applicable, as this is under the Malaysian National Interpretation (MYNI).	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		Binuang CU has implemented comprehensive measures across all estates to protect High Conservation Value (HCV) areas and Rare, Threatened, and Endangered (RTE) species, as outlined in each estate's updated Biodiversity and HCV Management Plans for FY2025. These include monitoring buffer zones, marking slopes >25°, installing "No Hunting" signs, and conducting awareness training. Stakeholder consultations were held with relevant parties, and feedback was incorporated into the plans. Additionally, a buffer zone replanting programme was carried out with Nestlé using indigenous tree species to support biodiversity and habitat restoration.	☒ 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.		The HCV Re-Assessment as reported in the "High Conservation Value (HCV) Re-Assessment for Strategic Operating Unit (SOU) 28 Binuang – Jeleta Bumi Estate and Binuang Estate'' dated April 2023 was verified. No rights of local communities have been identified in HCV areas. This was confirmed by auditor through consultation with the Head of Village of Kg Airport on 11/3/2025. Hence, this indicator was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		Annual training programme was established FY2025 included refresher training on HCV-RTE. Picture, training material and attendance retained. The training included pertaining to disciplinary measures should they found violating company rules on RTE protection. Auditor has verified HCV training record for 10/1/2025 (Sungang), 19/4/25 (Jeleta Bumi), 26/1/25 (Tingkayu) and 15/2/2025 (Binuang).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		The CU had continued to monitor its HCV areas and presence of RTE. During the field audit, there was no presence of RTE in the areas found and the monitoring records also confirmed that no significant outcomes detected. On-going monitoring of the HCV area at all estate was conducted accordingly. <u>Binuang Estate</u> Auditor has verified the latest HCV monitoring activity as recorded in the 'HCV Monitoring' book dated 25/4/25, 23/4/25, 22/4/25 & etc. <u>Jeleta Bumi Estate</u> Auditor has verified the latest HCV monitoring activity as recorded in the 'Buku Laporan Pemeriksaan HCV Area' dated 11/4/25, 12/3/25, 14/2/25, 9/1/25, 7/12/24 and etc. <u>Sungang Estate</u> Auditor has verified the latest HCV monitoring activity as recorded in the 'Rekod Ronda Sempadaan Hutan' book dated 21/4/25, 17/4/25, 14/4/25, 11/4/25, 7/4/25, 1/4/25 and etc. <u>Tingkayu Estate</u>	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Auditor has verified the latest HCV monitoring activity as recorded in the 'HCV Monitoring' book dated 20/4/25, 17/4/25, 13/4/25, 9/4/25, 3/4/25, 25/3/25, 21/3/25 and etc.	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no new land clearing in existing plantations or new plantings at SOU 28 Binuang	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1.	The driver uses earmuffs attached to their helmet instead of earplugs, which helps prevent them from forgetting their PPE at home.
2.	The internal audit is well-conducted, with stricter and more thorough checks in place.
3.	Grievance channels such as Suara Kami are effective and easily accessible by workers. All issues are resolved promptly within the given timeline, and feedback from workers indicates that this complaint channel is very beneficial for them.
4	The housing provided to workers is of great, and most of the wooden houses have been replaced with brick houses to offer greater comfort to the workers.
5.	The collaboration with surrounding villagers and schools is very good. The local community and nearby schools are highly satisfied with their cooperation with SOU Binuang. Most issues are channelled through the grievance system and are resolved promptly.

6.2 Non-conformities and opportunities for improvement

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.	1			**1**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	1			**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions		1		**1**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	1	1		**1**
Certification Systems Document				
Total	**3**	**2**		**5**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	2.1.1
Nonconformity Number	MZK 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	25 Apr 2025
Nonconformity Issued To *(when more than one site/member)*: Jeleta Bumi Estate Tingkayu Estate Binuang Estate Sungang Estate	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: All the 4 estates and Binuang POM in the CU (SOU 28) has yet to comply with "Perlesenan Pengambilan Air Mentah Untuk Kegunaan Ladang / Kilang" from gazetted by the (Sabah Drainage and Irrigation Department) under the Sabah Water Resources Enactment 1998, Part IV Sections 19 to 23 and Section 36 and Sabah Water Supply Enactment 2003 - Sabah Water Supply (Licensing) Regulations 2021 of the Enactment	
Evidence: All OUs in the SOU 28 Binuang has yet to obtain official documentation in relation to the compliance with the Sabah Drainage and Irrigation Department Legislative requirement Sabah Water Supply Enactment 2003 - Sabah Water Supply (Licensing) Regulations 2021. Exception for the mill having attended a briefing on 08/03/2025 in relation to the implementation of compliance	
Root Cause Analysis	**<u>Insufficient monitoring of regulatory updates and legal obligations due to lack of awareness on the specific requirement</u>** The OU Managements overlooked to obtain license to comply to Sabah Water Supply Enactment 2003 - Sabah Water Supply (Licensing) Regulations 2021 due to it is not enforced previously by the government and not listed in the list of annual license to be renewed by OU Management.
Correction(s)	**<u>Jeleta Bumi Estate</u>** **<u>Tingkayu Estate</u>** **<u>Binuang Estate</u>** **<u>Sungang Estate</u>** OU Managements have initiated official communication with the Sabah DID to clarify licensing requirements for each OU's water intake, usage, and discharge.

Corrective Action Implemented *(including any evidence submitted)*	**Jeleta Bumi Estate** **Tingkayu Estate** **Binuang Estate** **Sungang Estate** Once confirmed on the requirement, OU Managements will act accordingly based on the feedback from Sabah DID. RHSE will be the focal point to ensure that all OUs comply to the feedback.
Date of Response	21 May 2025
Audit Team Conclusion *(including any evidence reviewed)*	The auditor has reviewed the email evidence sent to the Jabatan Pengairan dan Saliran (JPS) Negeri Sabah, as well as the official reply from the department. The response stated: water intake licensing for mills and estates has not yet been enforced. The department is currently in the data collection phase, The Tawau Zone is scheduled to be involved in this process in June 2025, as previously informed.' Additionally, the email from SOU Binuang confirmed that they are monitoring the situation and will apply for the license once the department opens the application process. Based on this, the auditor is satisfied that the evidence is sufficient to close the NCR
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	20 July 2025

Indicator Number	3.6.2
Nonconformity Number	DA 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	25 Apr 2025
Nonconformity Issued To *(when more than one site/member)*: Jeleta Bumi Estate Tingkayu Estate Binuang POM	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The effectiveness of the H&S plan to address health and safety risks to people was not effectively monitored.	

Evidence: Tingkayu Estate

Insufficient safety measures were observed at the Raw River Water Pump Intake Operation, including the absence of:

- Safety signage (e.g., "No Unauthorized Access," "Slippery Surface," "Deep Water," "Crocodile").
- A workplace inspection checklist.
- Physical barriers (e.g., guardrails along walking paths near the edge accessing the water pump platform).

Binuang POM

Similar gaps in safety measures were identified at the Raw River Water Pump Intake Operation, specifically:

- Lack of lifesaving equipment (e.g., life jackets, throw ropes) at designated points.
- Absence of a workplace inspection checklist.
- Inadequate physical barriers (e.g., guardrails near walking paths adjacent to the water pump platform).

Jeleta Bumi Estate

Deficiencies in safety precautions were also noted at the Raw River Water Pump Intake Operation, including:

- Absence of clearly designated placement/storage for lifesaving equipment (e.g., life jackets, lifebuoys, throw ropes).
- Absence of a workplace inspection checklist.
- No physical barriers (e.g., guardrails) along walking paths leading to the water pump platform.

Root Cause Analysis	The lapses happened due to inadequate HIRARC review at the area resulted from lack of awareness on HIRARC and its implementation by PIC and inadequate monitoring/ supervision at the area.
Correction(s)	**<u>Tingkayu Estate</u>** i. Install clear and durable signage at the location: "No Unauthorized Access" "Slippery Surface" "Deep Water" "Beware of Crocodile". ii. Conduct an immediate ad-hoc inspection and document the findings. iii. Update the HIRARC to reflect the fall hazard and ensure engineering controls are prioritized. **<u>Binuang POM</u>** i. Procure and install life-saving equipment (life jackets, throw ropes, lifebuoys) at clearly marked and accessible stations near the pump area. ii. Conduct an immediate ad-hoc inspection and document the findings. iii. Update the HIRARC to reflect the fall hazard and ensure engineering controls are prioritized. **<u>Jeleta Bumi Estate</u>** i. Procure and install life-saving equipment (life jackets, throw ropes, lifebuoys) at clearly marked and accessible stations near the pump area. ii. Conduct an immediate ad-hoc inspection and document the findings. iii. Update the HIRARC to reflect the fall hazard and ensure engineering controls are prioritized.
Corrective Action Implemented *(including any evidence submitted)*	**<u>Tingkayu Estate</u>** i. OU Management will re-train relevant personnel on hazard assessment and signage standards and include in the annual Training Plan. ii. OU Management to integrate the Raw River Water Pump Intake Operation site into the quarterly workplace inspection checklist. **<u>Binuang POM</u>** i. OU Management will re-train relevant personnel on hazard assessment and signage standards and include in the annual Training Plan. ii. OU Management to develop and implement an Emergency Preparedness Plan for water-related operations, including equipment placement, maintenance, and periodic drills on water rescue procedures for relevant workers. iii. Integrate the Raw River Water Pump Intake Operation site into the quarterly workplace inspection checklist. **<u>Jeleta Bumi Estate</u>** i. OU Management will re-train relevant personnel on hazard assessment and signage standards and include in the annual Training Plan. ii. OU Management to integrate the Raw River Water Pump Intake Operation site into the quarterly workplace inspection checklist.

Date of Response	21 May 2025
Audit Team Conclusion *(including any evidence reviewed)*	The auditor has reviewed photographic evidence confirming that all safety equipment, such as life-saving equipment (life jackets, throw ropes, lifebuoys), has been placed at accessible stations near the pump area. The auditor also verified evidence of an immediate ad-hoc inspection that was conducted and documented, along with the updated HIRARC which now reflects the fall hazard and prioritizes engineering controls. Additionally, the auditor reviewed the training plan form, which includes topics related to hazards at the water intake area, as well as a detailed workplace inspection form specific to the water intake location. Based on the evidence presented, the auditor is satisfied that all necessary actions have been taken and considers the evidence sufficient to close the NCR.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	20 July 2025

Indicator Number	7.2.10
Nonconformity Number	DA 02 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	25 Apr 2025
Nonconformity Issued To *(when more than one site/member)*: Jeleta Bumi Estate	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions was not demonstrated.	
Evidence: Medical surveillance was not provided for 2 machine specialists involved in pesticide operations in the year 2024, as was done for other pesticide operators.	
Root Cause Analysis	Lapses in categorizing machine specialists as pesticide operators in the medical surveillance listing due to overlooked by the Executive In Charge.
Correction(s)	Schedule urgent medical surveillance for the two machine specialists.
Corrective Action Implemented *(including any evidence submitted)*	Develop an Annual Medical Surveillance Master List, to be reviewed and approved by estate management with RHSE in Q1 every year.
Date of Response	21 May 2025
Audit Team Conclusion *(including any evidence reviewed)*	The auditor has reviewed evidence that immediate action to conduct medical surveillance was carried out on 24 April 2025. The recommendation by the Occupational Health Doctor (OHD) in the report dated 6 May confirms that the worker is 'Fit to Work' and states that the next medical surveillance is scheduled for 24 April 2026. The auditor also verified that the machine specialist has been included in the list for next year's medical surveillance under the Safety Plan, along with other sprayers. Based on the evidence provided, the auditor is satisfied that adequate corrective actions have been taken and considers the evidence sufficient to close the NCR

Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	20 July 2025

Indicator Number	6.7.2
Nonconformity Number	DA 03 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	25 Apr 2025
Nonconformity Issued To *(when more than one site/member)*: Jeleta Bumi Estate Tingkayu Estate Binuang POM	
Deadline:	☐ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI

Nonconformity Statement:

1) Accident and emergency procedures was not in place and instructions are not clearly understood by all workers.
2) Accident procedures were not available in the appropriate language of the workforce.
3) The first aid equipment was not available at worksites.

Evidence:

Tingkayu Estate
Insufficient emergency procedures were observed at the Raw River Water Pump Intake Operation, including the absence of:

- Lifesaving equipment (e.g., life jackets, lifebuoys, and throw ropes) at strategic locations.
- An Emergency Response Plan (ERP) mock drill specific to water-related incidents.
- First aid kits placed near high-risk zones.
- Awareness sessions on water safety for relevant personnel.

Binuang POM
Similar gaps in emergency procedures were identified at the Raw River Water Pump Intake Operation, specifically:

- Lack of lifesaving equipment (e.g., life jackets, throw ropes) at designated points.
- No evidence of ERP mock drills for water-related emergencies.
- Lack of accessible first aid kits near high-risk zones.
- No water safety awareness programs observed.

Jeleta Bumi Estate
Deficiencies in emergency procedures were also noted at the Raw River Water Pump Intake Operation, including:

- Absence of clearly designated placement/storage for lifesaving equipment (e.g., life jackets, lifebuoys, throw ropes).
- Lack of ERP mock drills for water-related emergencies.
- No first aid kits available near high-risk areas.
- Absence of water safety awareness sessions.

Root Cause Analysis	OU Management failed to perform site-specific risk assessment to identify need for decentralized first aid coverage due to priorities given to operational area and overlooked to focus to cover non-operational but high-risk environmental impacts.
Correction(s)	i. Identify and mark designated storage locations for life jackets, lifebuoys, and throw ropes. ii. Immediately conduct a toolbox talk and briefing on water emergency procedures. iii. Immediately install a basic first aid box with waterproof casing near the pump intake operation. iv. Conduct immediate water safety awareness briefing/toolbox for all workers accessing or working near the river intake.
Corrective Action Implemented *(including any evidence submitted)*	i. OU Management will develop and implement an Emergency Preparedness Plan for water-related operations, including equipment placement, maintenance, and training. ii. OU Management will schedule annual ERP mock drills simulating water rescue scenarios, involving the estate clinic personnel, emergency responders, RHSE and local enforcement if needed. iii. Ensure restocking schedule and inspection log is maintained by the assigned PIC and HA to ensure the area is monitored closely in future. iv. Incorporate water safety awareness as an annual training topic for all relevant workers.
Date of Response	21 May 2025
Audit Team Conclusion *(including any evidence reviewed)*	The root cause has addressed the issue happen, Corrective action plan has been reviewed and deemed to be satisfactory to address the Minor Nonconformity. Evidence of the CAP will be verified during next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

Indicator Number	7.8.1
Nonconformity Number	DA 04 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	25 Apr 2025
Nonconformity Issued To *(when more than one site/member)*: Jeleta Bumi Estate Tingkayu Estate Binuang Estate Sungang Estate	
Deadline:	☐ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The water management plan was not effectively established or implemented to ensure efficient water use, continued availability of water sources, and to mitigate negative impacts on other users in the catchment area.	
Evidence: **Tingkayu Estate** • During the site inspection at the Nursery Water Catchment Pond, it was observed that a significant overgrowth of aquatic vegetation, specifically *water spinach* (kangkong), covered a extensive portion of the pond's surface. The WTP Operator confirmed that this pond serves as a contingency water source for drinking water treatment. However, a review of recent water quality sampling results dated 25/11/2024, 24/10/2024, and 21/09/2024 showed off-specification results for key parameters, particularly total coliform and turbidity, which indicate potential contamination and inadequate maintenance of the water source. • No water sampling results were available from SD Guthrie Research Sdn. Bhd. for the months of December 2024, January 2025, February 2025, and March 2025. The absence of these reports impeded the ability to monitor water quality trends and to initiate corrective actions in response to the off-spec results. **Jeleta Bumi Estate and Sungang Estate** • Water sampling reports from SD Guthrie Research Sdn. Bhd. were not available for the months of February 2025 and March 2025. • The absence of these results hinders effective monitoring and timely response to any water quality non-compliances or deteriorating trends that may impact water availability and other users in the catchment.	
Root Cause Analysis	**<u>Tingkayu Estate</u>** i. Lack of pond maintenance schedule and no routine removal of aquatic weeds. No internal follow-up mechanism to act on off-spec water results.

	ii. Lack of communication with SD Guthrie Research Sdn. Bhd. in following up the water sampling reports for the samples that have been submitted due to no avenue to discuss on the monitoring of sampling results. **Jeleta Bumi Estate** **Sungang Estate** i. Lack of communication with SD Guthrie Research Sdn. Bhd. in following up the water sampling reports for the samples that have been submitted due to no avenue to discuss on the monitoring of sampling results. ii. No structured tracking system and accountability for reports follow up.
Correction(s)	**Tingkayu Estate** i. OU Management has instructed for manual clearing of the water spinach and other vegetation from the pond's surface to improve water quality and oxygenation. ii. OU Management has immediately requested SD Guthrie Research Sdn. Bhd. to urgently submit the pending water sampling reports. **Jeleta Bumi Estate** **Sungang Estate** i. Request SD Guthrie Research Sdn. Bhd. to urgently submit the pending water sampling reports. ii. Assign PIC and establish a monthly water quality testing calendar with clear timelines for sampling, analysis, reporting, and action review.
Corrective Action Implemented *(including any evidence submitted)*	**Tingkayu Estate** i. OU Management to develop and implement a monthly pond inspection and vegetation control schedule, including physical clearing. ii. OU Management will review and reinforce communication and reporting to ensure that water sampling reports from the lab can be received in timely manner and discuss this in quarterly environmental meeting. **Jeleta Bumi Estate** **Sungang Estate** i. OU Management will review and reinforce communication and reporting to ensure that water sampling reports from the lab can be received in timely manner and discuss this in quarterly environmental meeting. ii. Ou Management to assign PIC and establish a monthly water quality testing calendar with clear timelines for sampling, analysis, reporting, and action review.
Date of Response	21 May 2025
Audit Team Conclusion *(including any evidence reviewed)*	The root cause has addressed the issue happen, Corrective action plan has been reviewed and deemed to

	be satisfactory to address the Minor Nonconformity. Evidence of the CAP will be verified during next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

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. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.3.2	DA 01 2024	Requirement: 3.3.2 A mechanism to check consistent implementation of procedures is in place. Finding: • Mechanism to ensure consistent implementation of safety procedures was not in place. • Corrective action of previous Minor NCR DA01/2023 was not effectively implemented. And recurrence of the same issue during the audit. Objective evidence: ***Binuang Estate*** During the site inspection and interview with Spraying Operators at Field 09F, it was observed that one male sprayer was using a face buff mask head protector, while three female sprayers were using mini straw hats purchased at their own expense. The management did provide the necessary PPE according to the risk assessment. However, the four sprayers claimed that additional appropriate PPE could protect them from the heat of the sunlight. The additional PPE was used in combination with the safety helmet.	**Root cause:** Binuang Estate: 1. The workers were not provided straw hats or additional protective from sunlight as the existing HIRARC did not assess the hazards or conditions the workers experience related to hot 2. The workers have purchased these additional protective items without the consent of management and this was not reported by the mandor/ supervisor to management Tingkayu Estate: This area is not a commonly frequented area and the person in charge at the nursery water pond has not conducted regular inspection to check the overall condition and the PPEs readiness for emergency purposes or availability. Sungang Estate: The workers were provided appropriate PPE as per the HIRARC and given training. However, the importance of ensuring the workers wear the correct PPE all the time at work has not been addressed through enforcement of monitoring and also the	**Closure of previous NCR raised in 2024 Audit - NCR - DA 01 2024** Major Requirement: 3.3.2 - A mechanism to check consistent implementation of procedures is in place. Finding: • Mechanism to ensure consistent implementation of safety procedures was not in place. • Corrective action of previous Minor NCR DA01/2023 was not effectively implemented. And recurrence of	**Closed**

		Tingkayu Estate During the site inspection at OP Nursery Water Pond, a weathered life jacket exposed to direct sunlight was observed, along with a wasp nest in the vicinity. Additionally, staff members were hindered by the presence of wasps, leading to unsafe conditions. ***Sungang Estate*** During the site inspection and interview with 3 teams of Team-Based Harvesting at Field 11B, it was observed that three FFB Loaders were using Black Lowcut Rubber Shoes and White Lowcut Rubber Shoes known as Adidas Kampung, which they purchased at their own expense. The management provided the necessary PPE according to the risk assessment. However, the workers claimed that additional appropriate PPE more comfortable to use during work. Additionally, one loader was not using any hand gloves and claimed that he cannot perform his work if he used gloves. ***Jelata Bumi Estate*** During the site inspection and interview with the 3 teams of Team-Based Harvesting crew at Field 15A, it was noted that one cutter had forgotten to bring his safety vest. Additionally, a harvesting sickle was sighted hanging on an oil palm without a cover while the cutter was called for an interview session.	awareness of potential dangers /hazards not fully understood by workers. Jeleta Bumi Estate: 1. The awareness of the potential dangers /hazards and importance of wearing safety vest and sickle cover not fully understood by workers. 2. The training should be focused on ensuring workers fully understand that not wearing PPE can lead to accidents and its is also their responsibility as workers to comply all the time **Corrections:** Binuang Estate: Engage with workers to discuss and identify conditions/ hazards that may be affecting workers to be included in the hirarc Tingkayu Estate: To immediately conduct an inspection and start on the cleaning/ housekeeping, and replace the old/ unusable PPEs. Sungang Estate: 1. To do a thorough check and ensure all additional items such as shoes, or others items are removed and replaced with appropraite PPE as per the HIRARC 2. To conduct a briefing immediately focusing on the hazards and consequences of not adhering to the SOP Jeleta Bumi Estate: 1. Both of the workers has been called up to office for a refresher briefing on the afternoon and reminder letter has been	the same issue during the audit. **Tingkayu Estate** **Objective Evidence** During the site inspection at OP Nursery Water Pond, a weathered life jacket exposed to direct sunlight was observed, along with a wasp nest in the vicinity. Additionally, staff members were hindered by the presence of wasps, leading to unsafe conditions. **Verification** – The estate has made an appropriate placement of life jacket in the nearby storage building. Till todate there being no issue and the new storage point for the life jacket and usage in event of any emergencies. **Binuang Estate** **Objective Evidence** During the site inspection and interview with Spraying Operators at Field 09F,	

			issued to them to ensure they always use the required PPE on the worksite. 2.The Team based gang was briefed immediately after morning muster and the harvesting SOP **Corrective Action:** Binuang Estate: 1. Re-fresher or briefing importance of using PPE to protect the sprayers from potential hazards (put a poster /additional info on the types of approved PPES for the activity Tingkayu Estate: 1.To conduct frequent check weekly monitoring and inspection. To check or ensure the PPE in good condition and no biological hazards which contribute to unsafe conditions. 2. The operator have to report the PPE condition frequently through group whatsapp and Morning master Sungang Estate: 1.Mandors are briefed and assigned to ensure that all workers under their supervision to wear the approved PPE at work. 2.To utilize the e-sime mechanism to report any cases of workers negligence. Jeleta Bumi Estate: 1.To do refresher training on safety harvesting tools usage and carry out refresher SOP training on harvesting (HTCP)., also focusing on the dangers/hazards of not wearing PPE.	it was observed that one male sprayer was using a face buff mask head protector, while three female sprayers were using mini straw hats purchased at their own expense. The management did provide the necessary PPE according to the risk assessment. However, the four sprayers claimed that additional appropriate PPE could protect them from the heat of the sunlight. The additional PPE was used in combination with the safety helmet. **Sungang Estate** **Objective Evidence** During the site inspection and interview with 3 teams of Team-Based Harvesting at Field 11B, it was observed that three FFB Loaders were using Black Lowcut Rubber Shoes and White Lowcut Rubber Shoes known as Adidas Kampung, which they purchased at their own expense. The management	

			2. Socialize and encourage all workers with management together implementing E=Sime+ for any good practices or unsafe act. 3. PPE usage monitoring at field by the supervisor team prior commencing the work once the arrived at workplace (field).	provided the necessary PPE according to the risk assessment. However, the workers claimed that additional appropriate PPE more comfortable to use during work. Additionally, one loader was not using any hand gloves and claimed that he cannot perform his work if he used gloves. **Jelata Bumi Estate** **Objective Evidence** During the site inspection and interview with the 3 teams of Team-Based Harvesting crew at Field 15A, it was noted that one cutter had forgotten to bring his safety vest. Additionally, a harvesting sickle was sighted hanging on an oil palm without a cover while the cutter was called for an interview session. **Verification of NCR** All the 4 estates and mill visited has maintained a uniformed PPE used	

				for their activities and operations Interview with the workers confirmed their understanding and compliance to the PPE requirement. All PPE were issued at no cost of the employees as listed below; Harvesters - Safety helmet, sickle cover, hand glove. Wellington boots • Sprayers - Respirator, nitrile glove, goggles, wellington boots, apron. • Manurers - Apron, wellington boots, dust mask, nitrile glove. • Mill operators - Safety shoes, ear muff, safety vest, helmet, cotton glove • WTP operator - Safety boots, ear muff, safety vest,	

				helmet, cotton glove, dust mask. The PPE issuance record comprises of the following maintained at the respective estates and mill. • PPE Equipment Card (Returned and received Item) • List of employee and station/job stations • Personal Protective Equipment Matrix (As per NRA) Field visits to the following sites observed compliance to PPE adherence. • Sungang Estate P13B LF Collection and harvesting P11B. No other	

				activities due to wet weather inference. • Jelata Bumi Estate P15A Harvesting and circle spraying at P20E • Tingkayu Estate P18A Harvesting and circle spraying at P10B • Binuang Estate P07C1A Harvesting and P09A Circle spraying. • Bimuang POM – All stations from ramp to despatches including external facilities e.g effluent and water treatment plant. ***As such an NCR raised is***	

				satisfactorily closed and concluded.	
6.2.4	MZK 01 2024	Requirement: 6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure. Finding: The CU did not provide adequate housing and sanitation facilities at workers housing according to ILO Guidance on Workers' Housing Recommendation No. 115. Objective evidence: During site inspection at Block G housing in Binuang Estate, several issues related to sanitation infrastructure, hygiene, and comfort were observed: Inadequate drainage and sanitary system: The main drains were not well-maintained and were obstructed by refuse and undergrowth, hindering the free flow of water.	**Root cause:** Binuang Estate: . Occupant failed to clean their parameter drain regularly which has led to the accumulation of weeds and grass preventing the water from flowing freely. . PIOA focusing weekly inspection for main drain at the back of house Tingkayu Estate: . The earth drain and outlet drain inside nearby field 2016B was not fixed with trash trap. Lack awareness on workers managing their domestic waste and scheduled waste management and lack of monitoring by Management and awareness to workers . Ex wooden house area which just recently demolish and cleaning work in progress. Jeleta Bumi Estate: . The main drain collected water from the house parameter drain is an earth open drain, the debris enter drain by heavy flow from surrounding ground during heavy rainfall which result the refuse accumulate in the drain. . Weekly inspection done by the PIC not covering the outage. . Occupant failed to clean their main drain regularly which has led to the accumulation of weeds and grass preventing the water from flowing freely and lack of monitoring by Management and awareness to workers.	During the workers quarters inspection at Binuang CU, the cleanliness and up-keeping of the housing compound and workers' house are found satisfactory. The houses were all in good conditions, and each house has between 2 – 3 bedrooms. Among the facilities provided are creche (NEST), CLC school, clinic where medical treatment and facilities are provided for free, sundry shops selling daily necessities such as rice, flour, sugar, cooking oil, etc. The workers' housing areas also have a mosque, a community hall, a football field, and	**Closed**

		Similarly, during inspection of Block T1-12/199 housing in Tingkayu Estate, the following issues were sighted: Inadequate drainage and sanitary system: Main Drains were neglected and blocked by refuse and undergrowth, causing water stagnation and foul smells. The main drain was choked with weeds and grass. Presence of waste: Old tires, empty chemical and lubricant containers, and timber from dismantled wooden houses were found near the housing compound. Inadequate drainage system: Similar to previous instances, there were no traps at the end of the main drain to capture waste residue from the housing area Lastly, during the inspection at the Murai Block in Jeleta Bumi Estate, the following issues were identified: Inadequate drainage and sanitary system: The Main Drains were poorly maintained and obstructed by refuse, leading to water stagnation. Plastic and glass bottles, food waste, and other debris further contributed to the problem. Inadequate drainage system: Similar to previous instances, there were no traps at the end of the main drain to capture waste residue from the housing area.	**Corrections:** Binuang Estate: Immediately remove/desilted the weeds & grasses in main drain by dedicated team. Tingkayu Estate: . Immediate action to clean up the effected area and ensure free flow of water nearby the workers housing area. . To brief workers no littering domestic waste near their nearby field drainage and dispose their domestic waste at the designated area. . To ensure all timber from dismantle wooden house complete cleaning within time frame (1 or 2 month) and put at designated area. Jeleta Bumi Estate: . To desilt the drain and clean up the weeds which grow at the drain lip area to ensure the drain able to receive water especially during heavy rain. . To install the trash trap at the end of the drain to capture the waste residue. **Corrective Action:** Binuang Estate: . Binuang Estate will educate the workers to keep the drain clean from time to time. This action will also be part of Workers Housing Weekly Inspection for monitoring purposes. Management will also enforce the practice of good sanitation at workers quarters and install signage at drain area.	badminton/volleyball court. Workers interviewed confirmed that the houses and amenities provided are adequate, comfortable and requests for repairs were attended to in a timely manner. All houses have constant water supply and electricity which are provided free of charge. Even if the water and electricity supply is not continuous daily, this is not seen as an inconvenience because each house has its own water storage tank. The water catchment for Binuang Mill CU was treated for drinking water and supplied to all workers' quarters. The continued availability of water	

			.Enhance awareness of cleanliness at housing area by campaign 'gotong-royong' to all occupants. Tingkayu Estate: .Install a trash trap on the drain for better waste management. .To conduct desilting main drain inside field that connected to linesite drain once a month. .To do numbering on chemical container for traceability and install signboard schedule waste item not allow to keep or litter around line site parameters and in field area nearby linesite. .Management team to conduct monitoring and cross check the parameters area especially in field surrounding linesite monthly basis (Main drain outlet condition and zero shedule waste item). .Frequently communicate in EWC group whatapps on workers quarters issue. To conduct frequent E Sime check. Jeleta Bumi Estate: .Jeleta Bumi Estate will educate the workers to keep the drain clean from time to time. This action will also be part of Workers Housing Weekly Inspection for monitoring purposes. Management will also enforce the practice of good sanitation at workers quarters and install signage at drain area. .Enhance awareness of cleanliness at housing area by campaign 'gotong-royong' to all occupants.	sources and to avoid negative impacts on other users in the catchment or watercourse have been concluded and monitored by water sampling by the management. The frequency sampling was carried out at 1 month interval. Water quality have been monitored by SD Guthrie Research Sdn. Bhd. Based on the result, water quality monitoring is generally within Class IIB of NWQSM at all monitoring points. The clinic is managed a Medical Assistant aided by two (2) personnel. A Visiting Medical Officer visits the clinic twice a month to review cases, provide guidance to	

				the medical assistant and to check the conditions at the workers' housing area. Children of workers' (both local and foreign workers) are given free transportation to the nearest schools. Children of Indonesian workers attend the CLC (Community Learning Centre) school where Indonesian school curriculum was taught. Pre-school children of workers were provided Creche (NEST) and Tabika facilities. Seen the Budget for housing repairs, sanitation, garden upkeep and CAPEX & OPEX from all operating units. OPP System checked and verified confirmed	

				the implementation was in satisfactory manner: OPP in Binuang POM, latest complaint on 7/4/2025 at house no. 2E regarding torn nonfunctioning lamp. Date completion on 9/4/2025. OPP in Tingkayu Estate, latest complaint on 28/11/2024 at canteen regarding kitchen door and sinc. Date completion on 11/12/2024. OPP in Sungang Estate, latest complaint on 8/3/2025 at house no K4 regarding electric meter not functioning. Date completion on 13/3/2025. OPP in Jeleta Bumi Estate, latest complaint on 16/04/2025 regarding	

				nonfunctioning front door lock. Date completion on 16/04/2025. OPP in Binuang Estate, latest complaint on 6/4/2025 at house 112 regarding no water. Date completion on 11/4/2025. Site inspection at workers' quarters at mill and all estates, it was found that the CU provide adequate housing and sanitation facilities at workers housing according to ILO Guidance on Workers' Housing Recommendation No. 115. There is no issue found related to sanitation infrastructure, hygiene, and comfort as observed. Adequate drainage	

				and sanitary system. The main drains were well-maintained with free flow of water. Traps were installed at the end of the main drain to capture waste residue from the housing area. No presence of waste such as old tires, empty containers, food waste, and other debris. Therefore, auditor concluded that action taken from the CU was effective and the previous Major NCR MZK 01 2024 was satisfactorily closed.	

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:

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: 17 March 2025

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

11.1 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

11.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1.	- Ladang Tandok - Ladang Sunpia - Johari Abdullah - Kebun Gunalan - Ladang Sukatani SB - Ladang Sthamin	23 April 2024	Phone Call	No Issues, good Cooperation with SOU Binuang	None
2.	Syarikat Pengangkutan Indah Permai, Rimbun Hijau, Syarikat Andiez, Safiyanah Enterprise, Basri Sining Enterprise, Qistina Café and Catering, Kedai Radin Mas, Aya Bersaudara, and Auliah Trading	23 April 2025	Phone Call	No Issues	None

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

Total Workers in the Unit of Certification			964	
Sampled Worker Consulted/ Interviewed in This Audit			**74**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA
4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA

11.4 Consultation with Previous Land User

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

11. Time Bound Plan

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

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

Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2024	NA	2025
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Bumi Ayu Estate	2,960.98	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	2,679.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2024	NA	2025
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2024	N/A	2025
Rantau Panjang	Indonesia	Mangun Jaya Estate	139.45	Certified	Not Applicable	16-Mar-12	

Rantau Panjang	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2024	N/A	2025
Rantau Panjang	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2024	N/A	2025
Angsana	Indonesia	Angsana Mill	15,151,19	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Angsana Estate	3,250.06	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Gunung Sari Estate	2,826.94	Certified	Not Applicable	6-Jul-11	
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Mustika Estate	3.648.74	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Pantai bonati Estate	2,534.00	Certified	Not Applicable	6-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Estate	2,684.41	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Laut Timur Estate	3,207.28	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Pantai Timur Estate	3,337.49	Certified	Not Applicable	5-Jul-11	

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

Bebunga	Indonesia	Bebunga Estate	3,958.43	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bakau Estate	5,342.14	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Sungai Cengal Estate	4,974.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Estate	3,569.53	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Binturung Estate	4,072.01	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Rampa Estate	3,656.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Sesulung Estate	4,578.46	Certified	Not Applicable	16-Mar-12	
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Sekunyir Estate	3,555.19	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Seruyan Estate	4,179.40	Certified	Not Applicable	23-Nov-10	
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sukamandang Estate	3,936.56	Certified	Not Applicable	5-Jul-11	

Sukamandang	Indonesia	Sapiri Estate	3,530.90	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Baras Danum Estate	3,664.60	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Estate	3,857.91	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Kawan Batu Estate	4,400.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Hatantiring Estate	3,811.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Batang Garing Estate	4,532.75	Certified	Not Applicable	5-Jul-11	
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Lembiru Estate	4,929.49	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Awatan Estate	3,476.79	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	Not Applicable	3-Jul-19	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	2025

Lembiru	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	2025
Lembiru	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2024	N/A	2025
Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	4,562.34	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	1,452.93	Not Certified	2024	N/A	2025
Bukit Ajong	Indonesia	East Estate	2,665.48	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2024	N/A	2025
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Anak Kulim Estate	1,523.35	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Sungai Dingin Estate	4,244.03	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Somme Estate	941.56	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Bukit Selarong Estate	3,896.17	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Padang Buluh Estate	4,008.47	Certified	Not Applicable	12-Aug-10	19-20 July 2021

Sg. Dingin	Malaysia	Bukit Hijau Estate	2,725.00	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Sg. Dingin	Malaysia	Jentayu Estate	2,178.59	Certified	Not Applicable	12-Aug-10	19-20 July 2021
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Chersonese Estate	3,293.72	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Kalumpong Estate	2,716.80	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Tali Ayer Estate	3,756.10	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Chersonese	Malaysia	Holyrood Estate	1,332.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kamuning Estate	3,888.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Elphil Estate	1,865.43	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Elphil	Malaysia	Kinta Kellas Estate	1,060.74	Certified	Not Applicable	18-Jun-11	19-20 July 2021
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Flemington Estate	1,906.84	Certified	Not Applicable	5-Oct-11	19-20 July 2021

Flemington	Malaysia	Bagan Datoh Estate	3,781.86	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sabak Bernam Estate	2,511.79	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Flemington	Malaysia	Sg. Samak Estate	3,025.74	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Selaba Oil Mill	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sabrang Estate	3,945.23	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sogomana Estate	2,214.08	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Sg. Wangi Estate	2,226.66	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Bikam Estate	2,075.16	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Seri Intan/Selaba	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Tennamaram Estate	1,981.60	Certified	Not Applicable	3-Mar-11	19-20 July 2021

Tennamaram	Malaysia	Sungai Buluh Estate	5,152.22	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Tennamaram	Malaysia	Bukit Talang Estate	3,572.44	Certified	Not Applicable	3-Mar-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Kerayong Oil Mill	Not Applicable	Not Applicable	Not Applicable	15-Apr-11	Mill closure is due to mill rationalisation of the mills in Selangor and Negeri Sembilan area, and re-routing the Fresh Fruit Bunches (FFB) to other neighbouring mills at the same time improve the efficiency of the receiving mills. Mill Closure date on 31 March 2024.
Bkt Kerayong	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	Not Applicable	15-Apr-11	19-20 July 2021
Bkt Kerayong	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	Not Applicable	15-Apr-11	19-20 July 2021

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

Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Jabor	Malaysia	Jabor Estate	2,332.92	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Labu	Malaysia	Labu Oil Mill	NA	NA	Mill closure is due to mill rationalisation of the mills in Selangor and Negeri Sembilan area, and re-routing the Fresh Fruit Bunches (FFB) to other neighbouring mills at the same time improve the efficiency of the receiving mills. Mill closure date on 23rd June 2024.	NA	NA
Labu	Malaysia	Labu Estate	4,529.72	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	Not Applicable	19-May-10	19-20 July 2021
Tanah Merah	Malaysia	Tanah Merah Estate	4,341.73	Certified	Not Applicable	19-May-10	19-20 July 2021

Tanah Merah	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	Not Applicable	19-May-10	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sua Betong Estate	2,870.75	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sengkang Estate	2,831.51	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Bradwall Estate	3,828.34	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	PD Lukut Estate	1,523.79	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Tampin Linggi Estate	2,106.71	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Sg. Bahru Estate	1,427.31	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Sua Betong	Malaysia	Salak Estate	3,868.86	Certified	Not Applicable	18-Feb-14	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Muar River Estate	1,584.62	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Kok Foh Estate	2,275.84	Certified	Not Applicable	7-Jul-11	19-20 July 2021

Kok Foh	Malaysia	Bukit Pilah Estate	3,667.31	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	St. Helier Estate	1,992.65	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kok Foh	Malaysia	Pertang Estate	1,052.49	Certified	Not Applicable	7-Jul-11	19-20 July 2021
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kempas Estate	4,505.45	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Tangkah Estate	2,537.78	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Kemuning Estate	2,671.05	Certified	Not Applicable	20-May-10	19-20 July 2021
Kempas	Malaysia	Serkam Estate	2,114.23	Certified	Not Applicable	20-May-10	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Bukit Asahan Estate	3,072.18	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Diamond Jubilee	Malaysia	Welch Estate	1,447.82	Certified	Not Applicable	5-Oct-11	19-20 July 2021

Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pagoh Estate	2,325.93	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Lanadron Estate	1,964.44	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Pagoh	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	Not Applicable	28-Jan-14	19-20 July 2021
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Chaah Estate	2,795.36	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Chaah	Malaysia	North Labis Estate	3,532.91	Certified	Not Applicable	18-Nov-10	19-20 July 2021
Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Gunung Mas Estate	3,466.17	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Kempas Klebang Estate	2,473.06	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Bukit Paloh Estate	3,390.90	Certified	Not Applicable	19-May-10	19-20 July 2021
Gunung Mas	Malaysia	Yong Peng Estate	2,975.41	Certified	Not Applicable	19-May-10	19-20 July 2021

Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Bukit Benut Estate	2,799.78	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Bukit Benut	Malaysia	CEP Nyior Estate	1,955.19	Certified	Not Applicable	5-Oct-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Ulu Remis Estate	2,598.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Cenas Estate	1,974.06	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Bukit Badak Estate	3,234.25	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Pekan Estate	3,258.70	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Ulu Remis	Malaysia	Sembrong Estate	1,778.88	Certified	Not Applicable	11-Apr-11	19-20 July 2021
Hadapan	Malaysia	Hadapan Oil Mill	11,371.82	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Sri Pulai Estate	2,049.87	Certified	Not Applicable	29-Mar-11	19-20 July 2021

Hadapan	Malaysia	Kulai Estate	3,023.42	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	Layang Estate	3,258.90	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Hadapan	Malaysia	CEP Renggam Estate	3,039.63	Certified	Not Applicable	29-Mar-11	19-20 July 2021
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tunku Estate	3,199.05	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Tigowis Estate	2,074.02	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Sentosa Estate	3,545.54	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Sandakan Bay	Malaysia	Segaliud Estate	4,820.13	Certified	Not Applicable	1-Oct-08	19-20 July 2021
Melalap	Malaysia	Melalap Oil Mill	5246.18	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Melalap Estate	2,096.73	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Melalap	Malaysia	Sapong Estate	3,149.45	Certified	Not Applicable	21-Jan-11	19-20 July 2021
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	Not Applicable	16-Jan-09	19-20 July 2021

Binuang	Malaysia	Binuang Estate	3,271.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Sungang Estate	3,407.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Tingkayu Estate	1,881.08	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Binuang	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Giram Estate	4,166.98	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Giram	Malaysia	Mostyn Estate	4,178.04	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Merotai Estate	3,052.66	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Imam Estate	3,773.56	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Tiger Estate	2,497.86	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Merotai	Malaysia	Table Estate	2,221.63	Certified	Not Applicable	16-Jan-09	19-20 July 2021
Lavang	Malaysia	Lavang Oil Mill	24,836.54	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Lavang	Malaysia	Lavang Estate	4,363.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Rasan Estate	3,454.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Belian Estate	2,847.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Kelida Estate	2,460.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Pekaka Estate	2,626.14	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Ruai Estate	2,460.96	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Dulang Estate	2,548.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Charquest Estate	1,448.71	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Lavang	Malaysia	Paroh Estate	2,627.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Rajawali Estate	6,087.27	Certified	Not Applicable	30-Dec-11	19-20 July 2021

Rajawali	Malaysia	Samudera Estate	3,308.60	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Semarak Estate	2,248.68	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Rajawali	Malaysia	Bayu Estate	2,459.90	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Derawan Estate	2,490.79	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Sahua Estate	2,644.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Takau Estate	2,107.00	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Derawan	Malaysia	Damai Estate	2,287.04	Certified	Not Applicable	30-Dec-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Oil Mill	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Estate	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Ngalimbiu Estate	Guadalcanal Province, Solomon Islands	Certified	Not Applicable	18-Mar-11	19-20 July 2021	Additional 861Ha of new planting between 2025-

							2028 - approved NPP in 2018
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Mbalisuna Estate	2868.47	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – West Zone (83)	245.50	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – Central Zone (53)	181.71	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBA East Zone (59)	180.80	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBE East Zone (37)	102.77	Certified	Not Applicable	18-Mar-11	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16508.59	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Giligili Estate	1095.47	Certified	Not Applicable	15-Feb-13	19-20 July 2021
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Estate	2450.02	Certified	Not Applicable	15-Feb-13	19-20 July 2021

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

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

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

Higaturu Oil Palm (HOP)	Papua New Guinea	Sambogo Estate	2637.85	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Sorovi Division(2019)	3940.21	Certified	Not Applicable	1-Feb-13	New development plan from 2025 - 2028 - with 1848Ha of New Planting - NPP approved 2024
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Saiho Division(842)	1493.06	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1474.23	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2940.15	Certified	Not Applicable	1-Feb-13	19-20 July 2021
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1063.66	Certified	Not Applicable	1-Feb-13	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kumbango Oil Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Kapiura Mill		Certified	Not Applicable	10-Sep-08	19-20 July 2021

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

West New Britain (WNB)	Papua New Guinea	Loata Estate	562.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Haella Estate	4220.30	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Garu Estate	3709.60	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Daliavu Estate	2484.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Sapuri Estate	2180.90	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Malilimi Estate	3837.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Rigula Estate	3720.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Nomundo Estate	2645.17	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1103.77	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1992.59	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Lolokoru Estate	2453.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021

West New Britain (WNB)	Papua New Guinea	Ove Estate	3541.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Tamare Estate	1362.70	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Mosa (1822)	5008.53	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP East (1817)	5324.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Central (1964)	5756.57	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP West (1279)	2804.10	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	Not Applicable	10-Sep-08	19-20 July 2021
West New Britain (WNB)	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	700.37	Certified	Not Applicable	10-Sep-08	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5399.40	Certified	Not Applicable	27-Mar-20	19-20 July 2021

Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Munum Estate	1734.57	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Maralumi Estate	2427.15	Certified	Not Applicable	27-Mar-20	19-20 July 2021
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Estate	1237.68	Certified	Not Applicable	27-Mar-20	19-20 July 2021

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable**
Was the time bound plan submitted during the initial audit?	1st July 2018
Does the time bound plan contain a current list of all estates and mills?	Yes, SD Guthrie Berhad TBP has included all its operating units in Malaysia, Indonesia, Papua New Guinea and Solomon Island. Refer to the Time Bound Plan table.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, all estates and mills, except those listed below or mentioned in the TBP, are certified under RSPO. Certain units have been excluded from certification due to specific circumstances, such as financial challenges or reclassification for property development. In Malaysia, Pekaka Mill has been decommissioned, and all its supply bases (Pekaka Estate, Ruai Estate, Dulang Estate, Paroh Estate, and Chartquest Estate) have been reassigned to SOU Lavang. Meanwhile, SD Guthrie Berhad acquired Bintang Palm Oil Mill in Johor in April 2017. As of December 2017, the process to divest this mill had been initiated, and the RSPO certification process was temporarily suspended. The transaction was finalized on 01/10/2018. In Indonesia, PT Mitral Austral Sejahtera (MAS) was sold, and SD Guthrie Berhad no longer manages its operations. Please refer to the TBP latest approval dated 19/2/2025.

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 2025 for Land legalization still in progress dated approval by RSPO on 19/2/25 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 February 2025, all units will be certified in 2026. 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 10/2/25, for RSPO membership date before 1st July 2018, the new TBP is before 30th June 2026. Since SD Guthrie Berhad TBP is within June 2026. 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*	▪ 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.

*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).	▪ 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 and the group of community (PAC) through bi-monthly Tim Kerja Perwakilan Petani (TKPP) meeting since November 2012. In October 2013, representatives from two of nine villages (Kerunang and Entapang) left TKPP. These two villagers are supported by and working with TuK and OXFAM. They have then requested SDPB to enter into Dispute Settlement Facility (DSF) in June 2014. Hence, there were two groups of communities: The TKPP (7 of 9 villages) and the Kerunang & Entapang team (2 of 9 villages). 21 TKPP meetings have been conducted. The most recent one was held on 2/11/2016. Issues related to the 14 demands made by TKPP were closed except for two. As per current status (23/01/2019) SDPB and affected parties will be resolved all the issues to proceed with legal review. https://askrspo.force.com/Complaint/s/case/50090000028ErzsAAC/detail However, sighted as at June 2019 PT Mitra Austral Sejahtera has been sold to PT Inti Nusa Sejahtera Refer letter dated 27 June 2019 to RSPO Secretariat and announcement at Bursa Malaysia http://www.bursamalaysia.com/market/listed-companies/company-announcements/6202965

Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Based on the internal audit report dated 27-28/06/2022, 01-06/08/2022 & 23/10/2022, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 8 uncertified units of SD Guthrie Berhad– Indonesia as of September 2022.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	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 in June, August, and October 2022. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The issues are mainly waiting for Land Titles. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

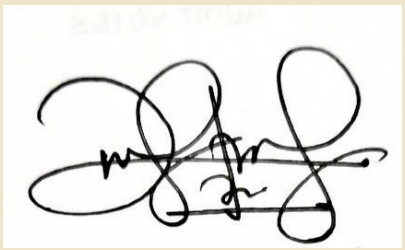
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance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

14. Audit Conclusion & Recommendation

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

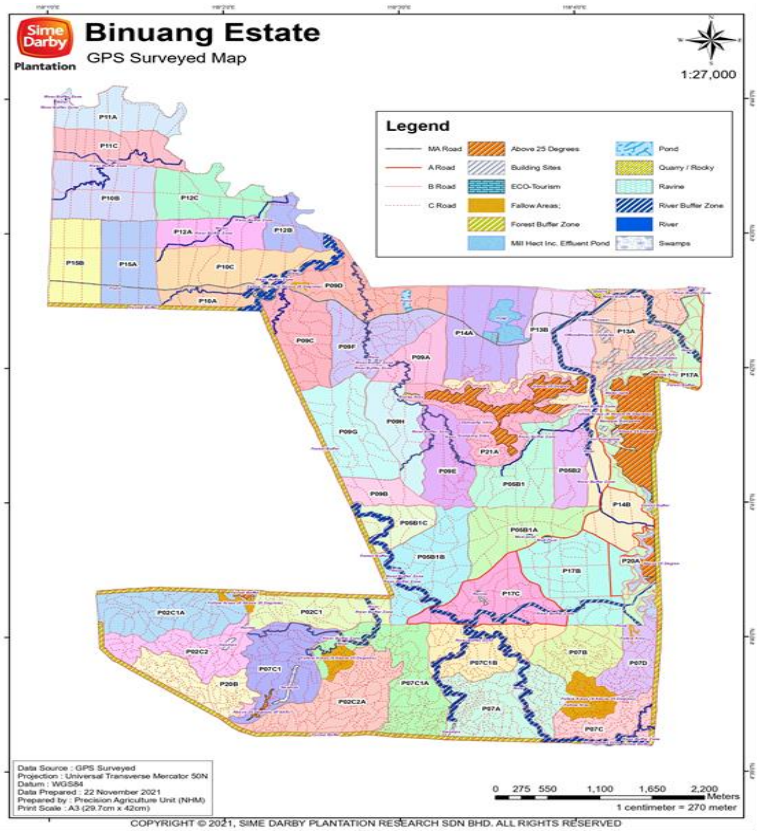
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	Shylaja Devi Vasudevan Nair	
Position	Head, Sustainability Compliance Unit	
Date	14/08/2025	 Signature

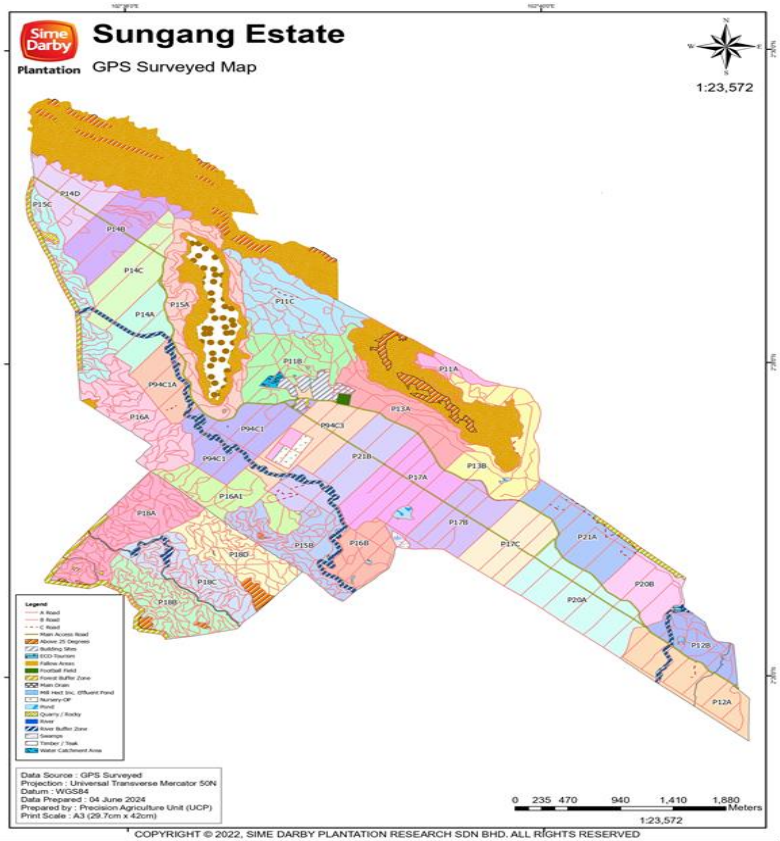
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	MOHD ZULFAKAR KAMARUZAMAN	
Position	LEAD AUDITOR	
Date	22/7/2025	

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:		 Signature
Name	Kamini Sooriamoorthy	
Position	Section Head	
Date	02/08/25 (review date) 15/8/2025 (approval date)	

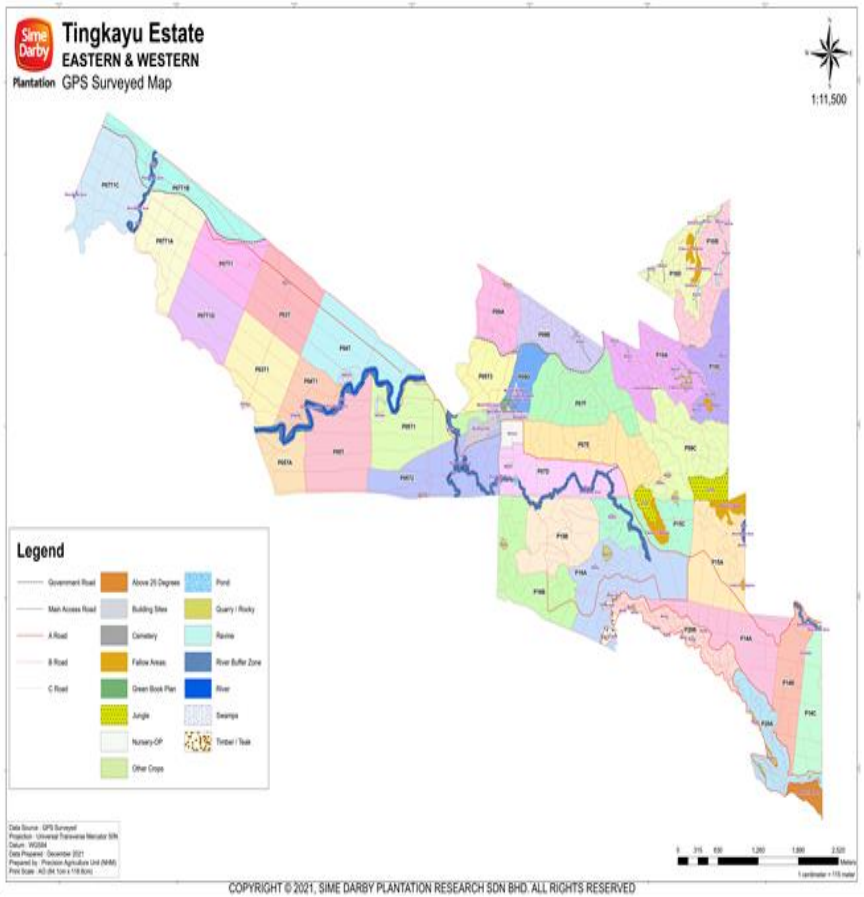
Appendix 1: Location Map Unit of Certification and Supply bases



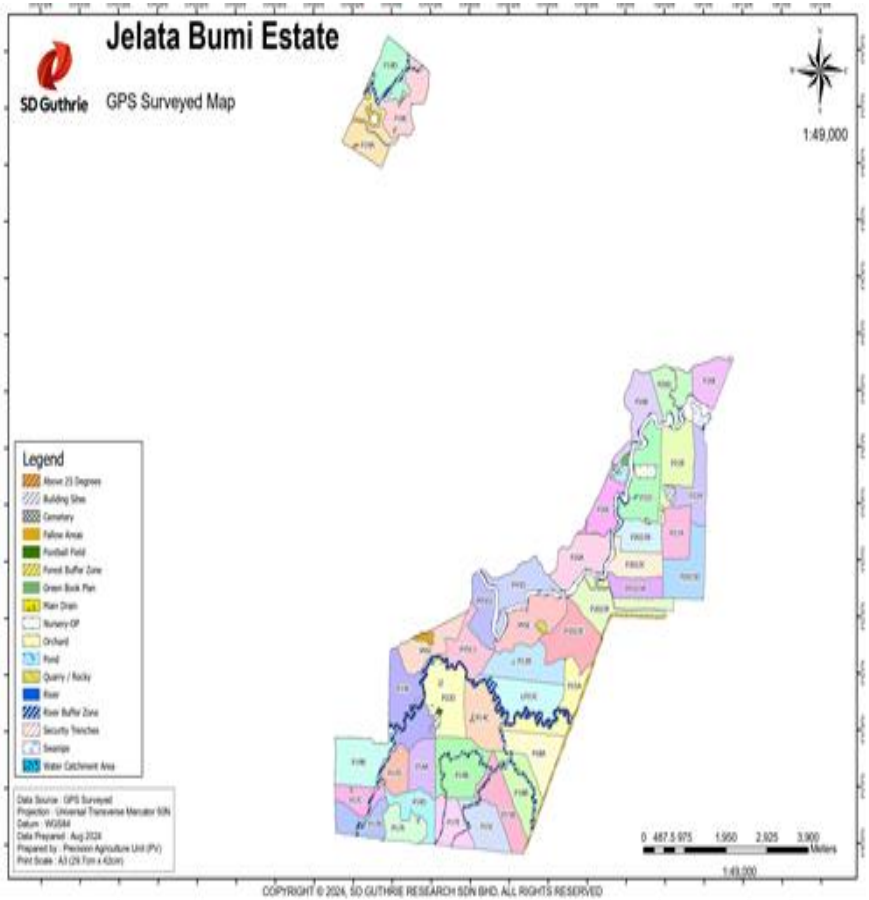
Map of Binuang Estate



i.e. figure: Map of Sungang Estate



i.e. figure: Map of Tingkayu Estate



i.e. figure: Map of Jeleta Bumi Estate

Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
Choose	DD Mmm YYYY	No Changes

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Binuang Unit of Certification (POM and its supply bases) in the period of January 2024 until December 2024 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 April 2025 for Binuang POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.94
PK	1.94
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	23.53
KER	4.59

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	17677.28
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	1.52
Total	

Production	t/year
FFB Processed	126162.07
CPO Produced	29684.50

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	101979.65	0.81	69853.54	81.05	0.00	0.00	171833.19
CO_2 Emission from Fertilizer	11334.82	0.09	7127.95	8.27	0.00	0.00	18462.78
N_2O Emission	5810.63	0.05	3848.65	4.47	0.00	0.00	9659.28
Fuel Consumption	1117.72	0.01	71.00	0.08	0.00	0.00	1188.72
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-95749.59	-0.76	-63652.30	-73.85	0.00	0.00	-159401.89
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**24493.24**	**0.20**	**17248.85**	**20.01**	**0.00**	**0.00**	**41742.08**

**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	24729.90	0.20
Fuel Consumption	2438.26	0.02
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	**27168.16**	**0.22**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	100.00
Divert to anaerobic digestion	0.00

5. POME Diverted to Anaerobic Digestion

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