RSPO P&C CERTIFICATION AUDIT REPORT

(SD Guthrie Berhad – Strategic Operating Unit (SOU) 29 Giram)

Audit Application Number:	PC25-003140
Assessment Type:	Recertification
Date of Audit:	13 May 2025 - 16 May 2025
Audit Report Number:	1
Revision Number:	0
Audit Report Date	01 August 2025

Table of Contents

1. Certification Body Background 4
   1.1 Description of Certification Body 4
2. Organisation Details and Certification Scope 5
   2.1. Organisational Overview 5
   2.2. RSPO Membership Information 5
   2.3. Certificate Information 6
3. Description of the Management Unit 7
   3.1. Area Statement of the Management Unit 8
   3.2. Age Profile of the Management Unit 9
   3.3. Replanting Programme of the Management Unit (5 Years) 10
   3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB) 11
   3.6 Projected Certified Volume for Next License 18
   3.7 Information of Previous & Current License (Identity Preserved) 19
   3.8 Information of Previous & Current License (Mass Balance) 21
4. Audit Programme 23
   4.1. Audit Methodology 23
   4.2. Audit Team Member 23
   4.3. Audit Plan 23
   4.4. Changes of the initial audit plan (if applicable) 32
   4.5. Sampling Details 33
   4.6. Sampling History of Current Certification Cycle 33
   4.7. Audit Team Leader and Audit Team Information 34
5. Audit Findings & Results 39
6. Summary of Audit Findings 238
7. Nonconformity(ies) Issue in this Audit 240
8. Opportunity for Improvement (OFI) Issue in this Audit 244
9. Status of Nonconformities Previously Identified and Opportunity for Improvement 245
10. Stakeholder Consultation Process 247
    11.1 For Audit Report 248
    11.2 For Public Summary Report 249
    11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below: 249
    11.4 Consultation with Previous Land User 249
11. Time Bound Plan 252
12. Requirements on Multiple Management Unit 281
13. Requirements for Uncertified Management Units 281

14. Audit Conclusion & Recommendation 288
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings 289
Appendix 1: Location Map Unit of Certification and Supply bases 291
Appendix 2: History of the changes in the current certification cycle. 292
Appendix 3: Greenhouse Gas (GHG) Reporting Summary 293

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	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	SD Guthrie Berhad - SOU 29 Giram
Address of the Management Unit/s	91207 Kunak, Sabah
Country	Malaysia
Websites	www.sdguthrie.com
Description of the Management Unit	The Giram Certification Unit (Giram CU) is one of the Strategic Operating Unit (SOU) of SD Guthrie Berhad. (SDG). Located in Kunak, Sabah, East Malaysia, the CU is also known as SOU 29. The CU was certified by SIRIM QAS International Sdn Bhd on 13th July 2015. The Giram CU comprises of the Giram Palm Oil Mill (Giram POM) and two supply bases i.e., the Giram Estate and Mostyn Estate. All the estates are owned by SDG. The Giram POM has a mill capacity of 60 mt/hour. All the estates have been fully developed before 2005. The CU have have HACCP certification scheme beside of RSPO/MSPO P&C and Supply Chain.
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	SVP II, 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	16/01/2009

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00115
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-017046
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance Supply Chain Model
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO 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:	16-01-2009
Effective Date of Certificate:	13-07-2025
Expiry Date of Certificate:	12-07-2030
Name of Peer Reviewer	Ismadi 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**
Giram Palm Oil Mill	ML25-001349	Kilang Kelapa Sawit Giram, 91207 Kunak, Sabah	40/hour	4° 35' N	118° 12' 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**
Giram Estate	SB25-004285	Giram Estate, 91207 Kunak, Sabah	Own/Managed Estate	4° 35' N	118° 12' E
Mostyn Estate	SB25-005161	Mostyn Estate, 91207 Kunak, Sabah	Own/Managed Estate	4° 39' N	118° 07' E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of 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**
Giram Estate	4162.45	3879.89	-	-	49.40	-	-	-	233.16
Mostyn Estate	4,078.03	3472.04	-	-	39.99	-	-	-	566.00
TOTAL	8,240.48	7351.93	-	-	89.39	-	-	-	799.16
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		
Giram Estate	1126.21	843.75	1735.92	174.01	3879.89	3879.89
Mostyn Estate	954.18	665.92	1066.03	785.91	3472.04	3472.04
TOTAL (ha)	2080.39	1509.67	2801.95	959.92	7351.93	7351.93
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)	
Giram Estate	393.88	345.42	24	-	174.20	937.50
Mostyn Estate	263.59	183.31	109.39	187.14	-	743.43
TOTAL (ha)	657.47	528.73	133.39	187.14	174.20	1680.93

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	
Ladang Giram	**Own supply base**	**Certified**	4° 35’ N	118° 12’ E	50570.84
Ladang Mostyn	**Own supply base**	**Certified**	4° 39’ N	118° 07’ E	46332.26
Ladang Sungang	Diverted crop	**Certified**	4° 65’ N	118° 12’ E	1350.80
Ladang Tingkayu	Diverted crop	**Certified**	4° 43’ N	118° 04’ E	402.10
Ladang Jeleta Bumi	Diverted crop	**Certified**	4° 43’ N	117° 59’ E	725.28
Ladang Binuang	Diverted crop	**Certified**	4° 42’ N	118° 04’ E	386.25
				TOTAL	**99,767.53**

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	
Able Plantation Sdn Bhd	3rd party estate/ outgrower	4° 59’ N	118° 32’ E	581.27
Multimelik	3rd party estate/ outgrower	4° 39’ N	118° 21’ E	409.42
Peak Profile	3rd party estate/ outgrower	4° 31’ N	118° 01’ E	164.85

PT Hasfarm	3rd party estate/ outgrower	4° 51’ N	118° 32’ E	1089.72
Selayang Plantation	3rd party estate/ outgrower	4° 73’ N	118° 09’ E	263.43
Sri Tanjung	3rd party estate/ outgrower	4° 53’ N	118° 13’ E	281.07
Lip Choon Plantation	3rd party estate/ outgrower	4° 55’ N	118° 18’ E	87.72
Golden Harvest	3rd party estate/ outgrower	4° 56’ N	118° 19’ E	310.26

Supersite	3rd party estate/ outgrower	4° 34’ N	118° 29’ E	10.16
Balung Indah	3rd party estate/ outgrower	4° 58’ N	118° 24’ E	425.32
KPSM	3rd party estate/ outgrower	4° 63’ N	118° 28’ E	5839.85
Ladang Maklum	3rd party estate/ outgrower	4° 56’ N	118° 13’ E	553.82
Limpahan Ar-riduan	3rd party estate/ outgrower	4° 64’ N	118° 28’ E	3244.89

Lo Chin Sing	3rd party estate/ outgrower	4° 41’ N	118° 12’ E	301.39
Metun Enterprise	3rd party estate/ outgrower	4° 60’ N	118° 18’ E	83.96
Ochee Purnama	3rd party estate/ outgrower	4° 71’ N	118° 19’ E	358.18
Ong Wenn Chen	3rd party estate/ outgrower	4° 58’ N	118° 18’ E	5808.85
PA Tech Sdn Bhd	3rd party estate/ outgrower	4° 32’ N	118° 01’ E	158.36

Tan Yu Kim	3rd party estate/ outgrower	4° 60’ N	118° 13’ E	199.20
Lim Koh Haw	3rd party estate/ outgrower	4° 54’ N	118° 20’ E	201.41
Top Borneo	3rd party estate/ outgrower	4° 19’ N	117° 54’ E	10.38
Ladang Cocoa Intan	3rd party estate/ outgrower	4° 58’ N	118° 22’ E	1055.46
Ladang Tasek Emas	3rd party estate/ outgrower	4° 58’ N	118° 22’ E	1070.73

Yun Hing	3rd party estate/ outgrower	4° 49’ N	118° 12’ E	354.79
Aman Petra	3rd party estate/ outgrower	4° 49’ N	118° 12’ E	4048.22
			TOTAL	**26,912.71**

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	13/7/2025
	End Date	12/7/2026
Projected Certified FFB Volume (MT)	**172503.47**	
Average Production Yield (MT/ Ha)	**23.46**	
Projected CSPO Certified Volume (MT)	Identity Preserved	**-**
	Mass Balance	**39064.80**
Projected CSPK Certified Volume (MT)	Identity Preserved	**-**
	Mass Balance	**8240.79**
Oil Extraction Rate (OER) (%)	**22.65**	
Kernel Extraction Rate (KER) (%)	**4.78**	

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	NA	Start Date	NA
	End Date	NA	End Date	NA
Actual Production Period Reported	From	NA	From	NA
	To	NA	To	NA
Projected FFB Certified Volume (MT)	NA		NA	
Actual production of FFB (MT)	NA		NA	
Projected CSPO Certified Volume (MT)	NA		NA	
Actual CSPO Production Volume (MT)	NA		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	NA		NA	
Actual CSPO Volume Sold as Conventional (MT)	NA		NA	
Actual CSPO Volume Sold under Other Scheme (MT)	NA		NA	
Total Actual CSPO Volume Sold (MT)	NA		NA	
Actual CSPO credits sold (where applicable)	NA		NA	

Projected CSPK Certified Volume (MT)	NA	NA
Actual CSPK Production Volume (MT)	NA	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	NA	NA
Actual CSPK Volume Sold as Conventional (MT)	NA	NA
Actual CSPK Volume Sold under Other Scheme (MT)	NA	NA
Total Actual CSPK Volume Sold (MT)	NA	NA

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**Giram Palm Oil Mill**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	12/10/2023	Start Date	13/9/2024
	End Date	12/9/2024	End Date	12/7/2025
Actual Production Period Reported	From	12/10/2023	From	13/9/2024
	To	12/9/2024	To	16/05/2025
Projected FFB Certified Volume (MT)	**97,824.57**		**100,594.15**	
Actual production of FFB (MT)	**96428.181**		**90,967.49**	
Projected CSPO Certified Volume (MT)	**22,255.09**		**35,664**	
Actual CSPO Production Volume (MT)	**21,214.20**		**20,074.373**	
Actual CSPO Volume Sold as RSPO Certified (MT)	**-**		**-**	
Actual CSPO Volume Sold as Conventional (MT)	**21,214.20**		**20,074.373**	
Actual CSPO Volume Sold under Other Scheme (MT)	**-**		**-**	
Total Actual CSPO Volume Sold (MT)	**21,214.20**		**20,074.373**	
Actual CSPO credits sold (where applicable) (MT)	**1,000**		**-**	

Projected CSPK Certified Volume (MT)	**4,891.23**	**7,574**
Actual CSPK Production (MT)	**4612.42**	**4067.41**
Actual CSPK Volume Sold as RSPO Certified (MT)	**2,780.66**	**1845.49**
Actual CSPK Volume Sold as Conventional (MT)	**1,831.76**	**2221.92**
Actual CSPK Volume Sold under Other Scheme (MT)	**-**	**-**
Total Actual CSPK Volume Sold (MT)	**4612.42**	**4067.41**

4. Audit Programme

4.1. Audit Methodology

The audit covered the Giram Palm Oil Mill and 2 of its supply bases. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document. The 2-supply base covered during the audit are Giram Estate & Mostyn Estate. The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4
Rozaimee Ab Rahman (RAR)	Lead Auditor	ASI1AU6HF7
Amir Bahari (AB)	Auditor	ASI1HR2NNE

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
13/05/2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK) ASI1HR2NNE (AB) ASI1AU6HF7 (RAR)	Giram POM	Opening Meeting for SD GUTHRIE BERHAD SOU 29 GIRAM. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. **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 Coverage of assessment: (Social – Internal & External) • 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 • Interview with external stakeholders i.e. local communities, government agencies, etc. **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 **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. • 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
14/05/2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK) ASI1HR2NNE (AB) ASI1AU6HF7 (RAR)	Mosty 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 **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

				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
15/05/2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK) ASI1HR2NNE (AB) ASI1AU6HF7 (RAR)	Giram 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 **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 **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
16/05/2025	8.00 am -5.00 pm	ASI17IDGG4 (MZK) ASI1HR2NNE (AB) ASI1AU6HF7 (RAR)	Giram POM Giram Estate Mostyn 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 **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 **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 Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager Closing meeting at the CU / End of audit

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

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

No Changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	2	Low Risk	Minimum Samples	2 Estate
Scheme Smallholder	NA	NA	NA	NA
Scheme Outgrower	NA	NA	NA	NA
Independent Outgrower	NA	NA	NA	NA

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

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2021	2022	2023	2024	2025
Giram POM	☒	☒	☒	☒	☒
Giram Estate	☒	☒	☒	☒	☒
Mostyn Estaet	☒	☒	☒	☒	☒

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: ROZAIMEE BIN AB RAHMAN		
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 Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2016	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023	
Audit Team Members: Mohd Zulfakar Kamaruzaman (MZK) & 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; ASI17IDGG4 (MZK) ASI1HR2NNE (AB) ASI1AU6HF7 (RAR)	Audit team Leader: ASI1AU6HF7	Holds a B. Sc. in Agriculture from Universiti Putra Malaysia (UPM)
	Audit Team Member 1: ASI17IDGG4	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member 2: ASI1HR2NNE	*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: ASI1AU6HF7	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.

	Audit Team Member 2: ASI1HR2NNE	Possessed B Sc (Hons) USM and Diploma Palm Oil Milling Technology/Management 1996 MPOB. Working experience for 30 years in the oil palm industry including in the mill and estates. A qualified RSPO P & C Auditor with experience in ISO, EMS and RSPO/MSPO auditing.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1AU6HF7	Completed RSPO endorsed P&C lead auditor course in 2017 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member 1: ASI17IDGG4	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 2: ASI1HR2NNE	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: ASI1AU6HF7	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI17IDGG4	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015
	Audit Team Member 2: ASI1HR2NNE	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1AU6HF7	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 1: ASI17IDGG4	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 2: ASI1HR2NNE	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: ASI1AU6HF7	Not audited this.
	Audit Team Member 1: ASI17IDGG4	Not audited this.
	Audit Team Member 2: ASI1HR2NNE	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: ASI1AU6HF7	Had completed and pass evaluation of RSPO lead auditor since 2018, with latest on 2024
	Audit Team Member 1: ASI17IDGG4	Had completed and pass evaluation of RSPO lead auditor since 2015 with latest on 2024
	Audit Team Member 2: ASI1HR2NNE	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: ASI1AU6HF7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI17IDGG4	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: ASI1HR2NNE	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1AU6HF7	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in
	Audit Team Member 2: ASI1HR2NNE	He had 30 years of working experience in the oil palm operation and millers.
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: ASI1AU6HF7	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member 2: ASI1HR2NNE	He had 30 years of working experience in the oil palm operation and millers
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: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 1: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1HR2NNE	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of

Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 1: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1HR2NNE	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of
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: ASI1AU6HF7	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
	Audit Team Member 1: ASI17IDGG4	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 2: ASI1HR2NNE	He had 30 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: ASI1AU6HF7	Fluent in Malays and English
	Audit Team Member 1: ASI17IDGG4	Fluent in Malays and English
	Audit Team Member 2: ASI1HR2NNE	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1AU6HF7	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018.
	Audit Team Member 1: ASI17IDGG4	Not Audit
	Audit Team Member 2: ASI1HR2NNE	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);		Giram CU has continued to use the internet to disseminate public information relating to company policies, land titles, human rights, FPIC, safety and health plans, pollution prevention plans and the procedure for complaints and grievances. The SD Guthrie website address is https://www.sdguthrie.com/ . For social programmes on education, environment, community and health, etc, Yayasan Sime Darby as the Foundation has expanded its wings from offering scholarships to outstanding and deserving individuals to funding impactful conservation, outreach and development programs. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at estate and mill office with record titled *"Regional Office, Estate and Mill/Factory Manpower Tracking by Country*".	☒ 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.		Giram CU has conducted a meeting with the stakeholder to share any new information on RSPO certification, environmental, social, safety and legal requirement applied to all operating units. All the stakeholders have raised some issues and discussed them with the management during the meeting.	☒ 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.		Giram CU continued to maintain the records of requests for information and their responses which included the government agencies/ regulatory bodies, local communities, etc. Requests for information and Giram CU responses were maintained accordingly through the inspections book and letters kept in the mill and supply bases. The procedure for handling request for information is stated in the Communication and Stakeholder Engagement Procedure, developed by HQ. stating that requests/ feedback/ grievances from external stakeholders shall be responded in a timely manner, depending on criticality of the issues. Management documents relating to environment, social and legal issues, were available to the public except for those prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. The CU has provided relevant information (environmental, social and/or legal) as requested by the relevant stakeholder during the annual stakeholder meeting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		SD Guthrie Berhad has developed procedures for handling request for information as stated in the Communication and Stakeholder Engagement Procedure, developed by HQ. stating that requests/ feedback/ grievances from external stakeholders shall be responded in a timely manner, depending on criticality of the issues.Review of the records kept in the internal and external communication files found that the operating units at Giram CU have followed the procedures and manuals. For internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets observed displayed on notice boards at the office and the muster ground were also used as a means of internal communication. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees. For external communications, they were mainly in the form of correspondence, which was kept in the External Communication File. The Stakeholder Consultation Procedure is another document which identifies impacts of the Company's operations on its stakeholders based on interview, consultation, discussion and meetings with its stakeholders. The Company also has a Communication Procedure for external and internal stakeholders to lodge complaints or grievances on matters related to safety, health, cleanliness, environmental, disputes, thefts, and others. These procedures have been communicated to workers during muster briefings. Workers who were interviewed confirmed that they understand the communication procedures.	☒ 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 list FY2025 was established at Giram CU (POM and estates) on 2/1/25. Stakeholders such as internal stakeholder i.e., workers leader, women leader, ethnic leader and external stakeholders i.e., local communities, authorities, contractors, suppliers, FFB suppliers and NGOs were included in the list. Nominated representatives with contact number and address were also sighted and verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		Code of Business Conduct established by SD Guthrie Berhad dated February 2025 was verified implemented in all business operations and transactions, including recruitment and contracts. Ikrar Integriti Vendor and Kod Etika Kerja Vendor were signed by the all contractors in the SOU Giram. The Giram certification unit is subjected to the SD Guthrie Berhad Code of Business Conduct (COBC). It contains, among others, the following aspects of business conduct: • Respect • Equal opportunity and non-discrimination • Harassment and violence • Illegal substances • Criminal activities • Human Rights • Bribery and corruption • Gifts & Entertainment	☒ 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.		Among the system in place to monitor compliance with of the COBC include internal audits conducted by the Group Integrity Governance Assurance Department, tender awards to be decided by tender committee to ensure independence and transparency; and vendor COBC developed to outline the standards of behavior required on SD Guthrie Berhad's vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group. All vendors are required to declare their compliance through the SD Guthrie Vendor Integrity Pledge which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		Giram CU as SOU 29 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 29 had obtained and renewed license and permits as required by the law. However, GPOM - The Noise Risk Assessment (NRA) for the mist blower activities was not available. During a site visit on 13/05/2025 a worker was observed using the device for platform cleaning at a processed station (empty bunch crusher) which is a routine operation in the mill.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			As such an NCR AB 1 of 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) covers all the necessary regulatory requirements. The LORR was latest reviewed May 2025. The LORR is subject to annual reviewal or as when new Act and Regulations being introduced for implementations. The laws and regulations relevant to the operations of the estate and the mill among others includes; • Environmental Quality (Amendment) Act 2024., • Factories and Machinery (repeal) Act 2022 • Employees Provident Fund (Amendment) no 2 - 2020 • Occupational Safety and Health (Amendment) Act 2022 • Pesticides Act (Exemption) Order 2020 • Wildlife conservation Act 2010 • Malaysian Palm Oil Board 1998 • Holiday Act 1951 • Passport Act 1966 • Employers Social Security (Gen) (Amendment) Regulations 2020 • Estate Hospital Assistants (Registration) Act 1965 • Petroleum (safety Measures) Act 1984 • Fire Services Act 1984 • Uniform Building by Laws 1986 • Weights And Measures Act 1972 (Act 71) (Amendment 1981) • Preventive and Control Infectious Disease Act 1988 • Min wages order 2024 • Anti- Sexual Harassment Act 2022. • Workers Min Std Housing Amenities (Amendment) Act 2019 revised on 24/01/2020. • Labour Ordinance of Sabah (Amendments) Act 2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		The Estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 2 estates, during the field inspection confirmed that they were clearly marked and maintained. This process ensures accurate boundary management and compliance with land use regulations	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The list of contracted parties is available in the stakeholder lists and duly updated with latest updated for FY2025 the latest on 2 January 2025 at SOU Giram. They include harvesting and heavy machinery contractors, transporters, replanting contractors and others.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements • Agreement between SD Guthrie Berhad and PX Txxx Sdn Bhd, with. Appendix 2 and 7 of the said agreements contains a provision on compliance with legal requirements. • Agreement between SD Guthrie Berhad and IXXz Exxxxe, Axxm Engineering (Grass cutting works) with Clause 16 of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the said agreement contains a provision on compliance with legal requirements	
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 signed with contractors contain clause on compliance with employment laws, which would include laws related to employment of children and young persons. Sampled of contracts between SD Guthrie Berhad with transporter and contractor were verified. Contractors also signed the Vendor Integrity Pledge in which vendors will comply with the Vendor COBC. The Vendor COBC in turn, contains provisions which state that Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/ or formal and structured apprenticeship, educational and training programmes. Based on records verification, interviews and observations made during the audit, there was no evidence of any young persons employed within Giram CU.	☒ 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		Giram POM has kept the following information for the directly source of FFB from its own and OCP supply base: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • Valid MPOB license The evidence of the current document in the 'Desktop Review Assessment for New OCP Suppliers'. At present the mill	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	of a cooperative which allows the buying and selling of FFB		possesses the information on geo-location of FFB origins, valid MPOB licenses and OCP Land Title for all the directly source FFB as verified by the auditor	
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Giram POM is has kept for the following information for the indirectly source of FFB: ▪ Information on geo-location of FFB origins from smallholder surrounding. ▪ Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder ▪ Valid MPOB The evidence of current documents in the 'Desktop Review Assessment for New OCP Suppliers'. At present the mill has kept information of geo-location of FFB origins, valid MPOB licenses and OCP Land Title for all the indirectly source FFB (collecting center):	☒ 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 ☐oped business case for Scheme Smallholders.		Giram POM and supply base have established and implemented its commitment to a long-term sustainability and financial viability through an operating expenditure /capital expenditure planning. The mill has a budget for financial year Jan-Dec comprises of the following components. Crop processed with anticipated extraction ratios including a 5-year forecast. • General charges statement • General charges • Cost of supervision • Cost of labour • Cost of RSPO/MSPO & Other Management system • Capital expenditure statement • Building, utilities, welfare • Plant & machinery • Office equipment • Furniture & fittings • Electrical installation • Plant/Mill inclusive of processing /dispatch cost The five years planning horizon 2025-2029 is available. Similarly, all the estates audited possessed a similar budget format. Inclusive there was also a 5-year budget/forecast financial plan 2025-2029 allocating details among others; • Crop yielding area • Mature cost • General charges/upkeep • collection/ depreciation • Cost/ha & cost /mt FFB • CAPEX Separately the cost of immature areas is also shown among others comprises of the following items; • Labour statement / Allocation of wages / Labour benefit summary	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Yield statement oil palm • Summary of vehicle and running schedule / Job allocation for vehicles • Summary of workshop running schedule • Summary of budget • Summary of general charges • CAPEX	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The replanting program until 2029 was sighted for the estates. This program is reviewed annually (latest being Jan 2025) and is incorporated in their annual financial budget.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews		The estates and mill in the CU held respective management review meeting on the following dates confirming an annually event. The issues raised and discussed among others include the following agenda specifically to the OU concerned. Minutes of meeting were sighted and verified. • Results of external and internal audits • Customer feedback • Performance review of mill / estates product conformity • Status of preventive and corrective actions • Follow-up actions from previous management reviews • Continuous improvement aspects of mill and estates • Complaints and grievance Minutes of meeting were sighted and verified. Decision from the management review was compiled and used as basis for continual improvement plan and documented as Continuous Improvement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Changes that could affect the management system Recommendations for improvement		Plan 2025. In the plan also includes the necessary resources and support to accommodate any changes, improvement, and modification to the CIP.	
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				

3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		There has been no new planting within Giram Palm Oil Mill or its supply base. However, all the 2 estates and mill had established Continuous Improvement Plan revised dated Jan 2025 upon consideration of the social, operations and environmental impacts. These plans were prepared by the RHSE (Regional Health Safety Environment) Department team in collaboration with the respective Managers and Assistant Managers, with active participation from affected stakeholders. In the CU the yield performance, extraction ratios and production costs have always been in utmost priority in ensuring long-term economic and financial viability. In general, various efforts had been made to optimize the yield of the plantation among others; • maximizing crop recovery, optimum ripeness • standard (harvest ripe bunches only and 100% loose fruit collection), • the soil fertility was maintained and planting only high yielding planting material. • To mechanize operation where feasible to reduce reliance of labour. Chemical Reduction • Manual grass cutting • Only circle and strip spraying in fields • Apply low volume spraying equipment • Adhere manufacturer dosage • IPM Beneficial plant development • IPM Barn owl boxes biological control. Waste reduction • Awareness among employees • Enhancement of waste segregation. • Compliance to legislative requirement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Employment condition • Enhancement of workers quarters • Schedule repair and painting • Conducive environment • Housing roofing / ceiling upgrading Labour ratio • Expansion of in-field FFB collection- grabber • Expand mechanization in manuring Environmental • Desilting field drains for maintenance • Vehicle parking Bay • Monitoring of fertilizer /diesel consumption Among others program and initiatives are summarized as follows Details of expenditure are provided in respective estates/mill under both CAPEX/OPEX.	
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.		As part of the monitoring and continuous improvement process, annual reports are submitted to the auditor prior to the commencement of the audit. The auditor has verified and confirmed that the data and figures provided in the reports are consistent with the information recorded in the company's database system. This demonstrates effective data management and transparency in reporting practices.	☒ 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 29 Giram continued to use the documents established by the SD Guthrie Berhad among others as follows; • Plantations / Mill Quality Management System (PQMS / MQMS) Manual • EQMS SOP Version 2 - 2024 and Standard Operating Manual & Procedures (SOP) version 3 – 2023. • Palm Oil Mill Lab Process Control Procedure / Oil Mill Lab operations & Test Method Guidelines version 2 - 2024 • RSPO Supply Chain traceability procedure version 2 – 2024. • ESH Management System Manual – version 1 - 2021 • Pictorial Safety Standards dated 17/3/2008 • Laboratory Process Control Manual LPC Manual version 3 - 2024 • Security Guidelines. In addition, technical guidelines as listed in the Agricultural Reference Manual were also used. In general, the documents included operation activities in the estates and the mill from; • seedlings in nursery to planting of young palms. • plantation upkeep to mill FFB receipt, grading, processing. • quality analysis and dispatch of CPO & PK. • security in the SOU/Region. Contents of the Manual were disseminated to the workers through morning muster, mill weekly briefings, training as ad hoc and programmed basis. The Manuals are also kept in the administration office to facilitate reference by any interested parties. Site inspection and interview with workers confirmed that the SOPs had been implemented and the employees understood the requirements of the SOPs. The mill processing system is documented in the following; • Plantations / Mill Quality Management System (PQMS / MQMS) Manual • EQMS SOP Version 2 - 2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Standard Operating Manual & Procedures (SOP) version 3 – 2023 • Palm Oil Mill Lab Process Control Procedure / Oil Mill Lab operations & Test Method Guidelines version 2 – 2024, • RSPO Supply Chain traceability procedure version 2 – 2024 • Laboratory Process Control Manual (LPC) Manual version 3 - 2024 These documents provide guidelines and standards in the mill operations. The Standard Operating procedures (SOPs) described details from the • reception, sterilisation, • threshing, pressing, • clarification, nut polishing station, • effluent, laboratory, • workshop, dispatches etc. In addition, there are also manuals available within the industry and MPOB that are used as guidelines. The procedures were communicated to workers through training and site supervision.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		Both the estates and the mill had an established mechanism to perform checking to ensure consistent implementation of procedures. General Manager visits are made min twice monthly. Internal audits are carried respectively to inspect compliance on MSPO/RSPO standard requirement. Results from the assessment were sighted and verified. The results were presented in the Management Review held respectively by all units in the CU were satisfactory. The CU has established the proper and maintain the record of request documentation. i.e., Regulatory Body visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Estates Operations - The monitoring of the SOP implementation is made by the all levels of the supervisory personnel with records maintained and checked. Among others the records maintained are; • Daily production/work records for the core activities at the estates • field cost book / chemical consumption record • mature/immature field work program • fertilizer application, • herbicide spraying, / rat baiting, • Harvesting and collection of FFB. The Regional CEO and Regional General Manager made unscheduled visits. The Agronomist Advisory visit producing "Estate Visit Report" at frequency of 2x/year performing assessment relating to; • land use, capital expenditure, general charges, • oil palm (mature & immature area) field condition • crop performance and cost • vehicles & equipment, amenities, • labour and security etc • Replanting activities at PR25/PR24/PR23	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored on a daily basis by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. The estates among others maintained the following records. • work program / Field cost books • bin cards, Harvesting Intervals, • Monthly Estate Report and Account, • Monthly Operations, monthly rainfall, • pest and diseases monthly return, • agrochemical monthly consumption • harvesting details daily report • summary of machinery running hours	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvesters. • Monthly FFB production, etc. Similarly for the mill the monitoring records maintained among others were related to; • monitoring of effluent / black smoke • Processing & produce parameters • Dispatches / scheduled wastes etc. • monitoring consistent implementation of procedures through internal audit. • daily shift report for the process performance. There was a flow chart showing method for monitoring compliance of requirements including legal requirements. Internal audits are performed once a year minimum. Activities performed by contractors are being monitored via the following among others to obtain work permit for confined spaces or work at height in the Mill and evidences of competency for specialized work/job The mill supervisors and engineers will be onsite to monitor the work. The estates also ensure that the contractors are providing PPE, suitable working equipment and machinery. Records of follow up action, if any, are retained where necessary. Monitoring was done through RSPO/MSPO internal audits by GSD / RHSE team, safety and health meeting and routine inspection (workplace inspection) by Assistant Managers, staff and Hospital Assistant. In addition, PMU (Performance Monitoring Unit) team from Head Office conducts quarterly performance monitoring visits.	

			Agronomists from SD Guthrie Research Centre (Region) monitor rainfall, yield, palms nutritional status, field observations and agronomic matters. Agronomist visit reports sighted.	
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There are no new plantings or operations within SOU 29 Giram CU. However, there were plans and impact assessments relating to environmental impacts based on documents as following: • Appendix SM/5.2/EAI - Environmental Aspect and Impact Evaluation Procedure, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; Register • Appendix SM/5.2/EAI - Environmental Aspect and Impact Identification form, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; MR-01/EAI • Appendix SM/5.2.2/EIE – Environmental Impacts Evaluation form, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; MR-02/EIE. There were no new methods being introduced in the estate's operation. Changes are observed in the mill operation with the commissioning of ESP at the Boiler in 2020 having a positive impact to the environmental. The mill had established Environmental Impact Assessment (EIA) procedure and has been documented as per Giram Palm Oil Mill Environmental Aspect and Impact Identification GPOM – EIA. All significant impacts have been determined and mitigation plan was developed thereafter as per document Management Action Plan and Continuous Improvement Plan reviewed annually. The EIA was reviewed on 06/01/2025 with no major changes recorded in the operations /activities with exception of the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			commissioning of ESP at the Boiler House in 2020. The EIA covers the following operations/activities among others; • Reception / Sterilization /Clarification • Nut/Kernel / CPO Product Storage /Despatch • Raw & Treated Effluent • Boiler House / Power House • Raw Water Treatment Plant • Laboratory / Store System / Cafeteria • Workshop / Lubricant Store • Construction Site /Land Erosion The Social Impact Assessment (SIA) has been carried out for SOU 29 Giram and a report dated September 2013 was produced and sighted during the audit. The SIA consultations for Giram Estate, Giram Palm Oil Mill and Mostyn Estate were carried out on 28/08/2013, 27/08/2013, and 29/08/2013. Latest SIA for SOU Giram were conducted based on new SIA Guidance for Oil Palm in Malaysia on date 22-24/10/2024. Records of meetings, such as meeting dates with stakeholders, issues raised during the discussions and attendance lists were all documented and sighted during the audit. Among the stakeholders that were consulted included estate workers comprising drivers, sprayers, harvesters, mandore, general workers, loaders, HUMANA teachers, kindergarten teachers, creche workers, etc. Among the issues raised during the SIA were housing conditions such pipe leakage causing low water pressure, illegal water tapping, old houses not having water tanks	
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		The development of both Social and Environmental Impact Assessment, Management Action Plan and Continuous Improvement Plan 2025 was summarized upon discussion and issues taken during the following sessions among others; • Social dialogue 1x/month held respectively • Gender Committee, workers representative	☒ Conform ☐ Major Nonconformity

	affected stakeholders.		• Safety Meeting, • Complaint & Request from internal & external stakeholders and muster briefing). • Stakeholder's meeting • Management meetings identifying issues in relation to social and environmental EPMC • Internal stakeholder meeting held respectively presence of various personnel, including clerks, estate and mill supervisors, security personnel, weighbridge operators, effluent operators, process operators, mandores, workshop workers etcManagement meetings identifying issues in relation to social and environmental EPMC • observation on sites and surrounding, The aspect and impact analysis for all the mill/estates operations are documented and revised annually recent being Jan 2025. In the comprehensive report, the study of aspect and impact are aimed to; • Plan to avoid negative impact and to promote positive impacts. • Reduction disposal of waste taking into consideration of social responsibilities. • Plan to reduce pollution and release of GHG • Development and implementations. The assessment in aspect of boundary control, water resources (if any), protection of river (if any), soil erosion and sedimentation of silt, planning of replanting program, protection of sensitive area, waste (oil, toxic soil and biomass) and air quality control. Latest SIA for SOU Giram were conducted based on new SIA Guidance for Oil Palm in Malaysia on date 22-24/10/2024. Records of meetings, such as meeting dates with stakeholders, issues raised during the discussions and attendance lists were all documented and sighted during the audit. Among the stakeholders that were consulted included estate workers comprising drivers, sprayers, harvesters, mandore, general workers, loaders,	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			HUMANA teachers, kindergarten teachers, creche workers, union members, etc. Among the issues raised by stakeholders during the SIA & stakeholders meeting latest on date 17/01/2025	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The monitoring both Social and Environmental Impact Assessment, Management Action Plan and Continuous Improvement Plan 2025 activities involved discussion among others details include having information i.e. issues, management plan, PIC and time frame. The activities involved discussion with the estate management, sighting the documentation, observation on sites and surrounding, and interview with stakeholders adjacent to the conversion areas. The assessment covered the aspect of boundary control, water resources (if any), protection of river (if any), soil erosion and sedimentation of silt, planning of replanting program, protection of sensitive area, waste (oil, toxic soil and biomass) and air quality control. Feedback was also obtained through questionnaire with stakeholders in addition to the meetings held.	☒ 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.		Employment procedures for recruitment, selection and hiring, are documented in Doc No 01-11-19 (hiring of local workers) and Migrant Worker Responsible Recruitment Procedure (hiring of migrant workers) dated 20 August 2021. The procedure details the process of hiring (application form, screening, interview, requisition approval from Regional GM, medical check-up and issuance of letter of offer). Employment procedures for retirement and termination are available in the local workers' employment contracts. Similarly, migrant workers' contracts also contain	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			provisions for mutual termination. The retirement procedure does not apply to migrant workers. Promotion procedures are also stated in the procedure, but they are subject to annual performance indicators	
3.5.2	Employment procedures are implemented and records are maintained.		Employment procedures are contained in Doc No 01-11-19 (hiring of local workers) and Migrant Worker Responsible Recruitment Procedure (hiring of migrant workers) dated 20 August 2021. Evidence of implementation is available in the workers' files such as the application form, interview, medical test and issuance of the offer letter. This procedure was confirmed by a newly recruited worker sample of 6 workers (1 from Giram POM, 3 from Giram Estate and 2 from Mostyn Estate). Interviews with the workers found that Giram CU has implemented hiring procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of change in work process, revision/changes in legislative requirement and occurrence of accidents The HIRARC covers the following estates activities and operations among others; • Palm /bunch census • Harvesting & collection • Circle /selective spraying • Transportation workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Confined space / • Walking palm to palm • Drainage–machine • Loose fruit collection • Grass cutting • In field machine 10 mt • Compound sanitation/Water catchment • Fertilizer application / Chemical mixing • Replanting / Nursery • Bridge maintenance / Workers quarters • Water treatment plant / Workshop operations • ST 102 spraying / STGEO - Spraying The estates had list of review on HIRARC in 2025 respectively for the estates. Amendments are summarized in a list detailing dates and reasons for updates. Similarly, the HIRARC for the mill was formalized on in 2008 with review made annually. The significant and routine activities for mill were adequately covered with details among others as follows; • Reception – Weighbridge • Crop reception – Ramp • Engine Room/Workshop • Fruit Handling / Product storage • Sterilizer / Laboratory • Threshing / Water treatment • Clarification / Oil Room • Effluent Treatment Pond • Boiler House • Confined space / Working at height Appropriate risk control measures were determined and implemented for the respective activities and operation. Most of the moving part and rotating machinery were installed with machine guarding and properly covered. Appropriate administrative controls such as safety signage were displayed at all work stations in the mill and estate office and workshop. In general, the control measures were appropriate to the identified risks.	

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 severity 5 occupational fatality accident. • 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 • 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		Formal training programs for 2025 that covered aspects of the RSPO Principles and Criteria, with regular assessments of training needs were available for all the audited sites. The training plan for each operating unit were established covered staff, workers, etc. A training need identification matrix has been established with target dates for the training identified. The training program among others includes: • ESH Legal & Other requirements • Safe handling of electrical equipment • Use & Standard Exposure of Chemical Hazardous to Health (USECHH) 2000 • Accident Investigation Techniques • Milling Activities / Estate Activities • Emergency Respond Plan Training (e.g., Chemical spill, poisoning, Fire. Lightning) • Competent First Aider • First Aid Awareness – All Workers • Scheduled waste management • Safe Work Procedure for All Stations. • Driving Training • SD Guthrie Berhad Policies • Social Training / HCV/Wildlife	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		The last training session for the Person In Charge (PIC) of SCCS was conducted on 20 January 2025 for both internal staff and external contractors. The training focused on relevant supply chain-related procedures and record-keeping requirements. The training materials were found to be adequate in addressing the applicable standard requirements	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Not applicable since this mill is Mass Balance.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Giram POM received certified FFB from its owned estates (Giram Estate and Mostyn Estate), and uncertified FFB from surrounding smallgrowers and smallholders known as OCP. Thus, Giram POM has qualified for the Mass Balance chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Details as in the 3.5 and 3.6 of this report.	☒ 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 at 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		License Id: LIC25-00005492 Status: Active License Details Start Date : 13-Sep-2024 End Date: 12-Jul-2025 License Type : P&C Certification Body: SIRIM QAS International Sdn Bhd Reviewed On : 08-Feb-2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Reviewed By: PRISMA-SYSTEM Certificate No: RSPO-PC 00115 Audit ID: CB166145	
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified		Giram POM had revised their documented procedure title 'Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' SD/GSD/202101/SCCS, dated January 2024. The procedure described the following: Clause 4.0 ~ responsibilities - of for the implementation of RSPO SCC i.e. head of operating unit Clause 5.0 ~ Control of document & records Clause 6.0 ~ Delivery of FFB from the estate Clause 7.0 ~ Receiving FFB at the mill Clause 8.0 ~ ISCC compliant waste / residue maerials 8.1 ~ ISCC registration and term of use 8.2 ~ sustainability declaration Clause 9.0 ~ process monitoring Clause 10.0 ~ Products despatch – 10.1- all delivery of CPO and PK shall be in accordance with the contract allocated by Global Trading (GT) Team 10.2 - Outgoing document for CPO and PK e.g. contract, weighbridge ticket / despatch note). Clause 11.0 ~ non-conforming product and / or documentation – requirement to downgrade the RSPO Product Clause 12.0 ~ product claim – shall follow RSPO rules on market communication & claim Clause 13.0 ~ Outsourced contractor - the mill has established list of outsourced contractors. Sighted list of transporters for CPO and PK. Clause 14.0 ~ Training – the mill shall provide training for relevant personnel carrying the task at tech critical control point (CCP). Clause 15.0 ~ Reclassification of mill's RSPO / SPO supply chain model - Reclassification of mill's supply chain model may be	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	FFB's including ensuring no contamination in the IP mill.		determined by upstream / GT. CB shall be notified GSD on reclassifications. All communicated shall be recorded. Clause 16.0 ~ Production volume Clause 17.0 ~ Conversion Factors Clause 18.0 ~ Internal Audit Clause 19.0 ~ Complaints Clause 20.0 ~ Management Review The procedure was kept in file RSPO Supply Chain and Traceability. Appropriate changes were also made in the change to include the Latest RSPO SCCS Requirement. Last training for PIC in charge of SCCS was conducted on 20/1/2025 for internal and for external (contractor) conducted on 20/1/25. Training focus on relevant Supply Chain related procedures and record. Training material was found adequate in addressing the standard requirements	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and		As describe under 'Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' SD/GSD/202101/SCCS, dated January 2024, para 18 – RSPO Internal audit procedure version 3 dated April 2024 Audit report made available. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2020 requirements. RSPO internal audit was conducted on 12/2/25. The internal audit has followed the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. 0 NCR was raised by auditors. Audit findings, corrective action and root cause were submitted to the internal auditor. Audit attendance sheet, audit plan, audit notes, were sighted by auditor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		Documented procedure has defined management review will be conducted once a year. Management review meeting was conducted on 14/2/25 (combined RSPO, RSPO SCCS and MSPO) • opening remarks • matters arising from previous meeting • changes in regulations, standards, policies & procedure • review on operation performance & product conformity • review on management plans • results from system audits and assessments • stakeholder feedback and complaints • resources for system implementation. • Continual improvement plan • Conclusion / meeting outputs Closing remark.	
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		Giram POM had continued to receive certified FFB from own estates which are Giram Estate, and Mostyn Estate and certified Diversion crop from Binuang SOU. Uncertified FFB from surrounding smallgrowers and smallholders which is 26 suppliers. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Giram Estate, and Mostyn Estate and Outsider Supplier for the month of April 2024 – May 2025. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and its supplying estate. Verified the Giram POM weighing system called 'Sime Weigh' *and random sample of weighbridge ticket from.*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out		The procedure in handling of sale and delivery was sighted and	☒ Conform

	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		found adequate. Sales activities are usually handled by SD Guthrie – Global Trading (GT) team on behalf of Giram POM. Sample of deliveries document were sighted during the audit and it was found all related information was adequate. Giram POM's RSPO certificate number and product name together with model used were stated in the delivery documents	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		There is 1 outsource company CPO transporter (agreement sign on 15 February 2022) and extensions agreement sign in 18/12/24 for 1 Jan 25 until 31 Dec 25. The agreement document was available and communication on the RSPO supply chain requirement was communicated to them. There is a clause regarding Supply chain in the 'annexure 5' of agreement. Record of training dated 25/1/25 for transport contractor was sighted by the auditor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.		There is a contract document between Giram POM and the transporters. But there is another attachment (Annexure 3) stating that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. The RSPO Supply Chain procedure has been described on Para 13.0 Outsource Contractor and briefed to the contractor on date 25/1/25. There is a contract document between Giram POM and the transporters. In the attachment (Annexure 3) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.	

3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for transporter was made available and up-to-date in the stakeholder list and was updated on 20/01/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		No new contractor used and will be used in the future for the 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.		Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date. Relevant record was maintained for minimum period 3 years as per clause 5 – control of documents and records of SOP Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia' SD/GSD/202101/SCCS, dated January 2024. Not applicable since this mill is MB Mill. Giram POM has maintained the Real Time basis accounting system to record RSPO certified FFB and deliveries of RSPO certified CPO and PK. Record titled as "RSPO & MSPO Mass Balancing Record for Oil Mills", was reviewed during the conduct of audit. Giram POM	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required

<table>
<tr>
<td></td>
<td>(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.
(iv) For Mass Balance Module, the mill:
a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.
b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.
c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)</td>
<td></td>
<td>had delivered CPO MB on the and PK MB to 3 buyers</td>
<td></td>
</tr>
<tr>
<td>3.8.13</td>
<td>Extraction rate
The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set</td>
<td></td>
<td>Giram POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).
<table><tr><th>Month</th><th>OER</th><th>KER</th></tr><tr><td>Todate 2024</td><td>21.99</td><td>4.68</td></tr></table></td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required</td>
</tr>
</table>

	their own extraction rates based upon past experience, documented and applied it consistently.		<table><tr><td>Jan 2025</td><td>22.02</td><td>4.27</td></tr><tr><td>Feb 2025</td><td>21.34</td><td>4.28</td></tr><tr><td>March 2025</td><td>21.97</td><td>3.96</td></tr></table> These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		Extraction rates has been updated monthly as per stated in Monthly Production Report (Physical Movement).	☒ 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.		Not applicable since this mill is MB Mill	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries,		(i)Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number is being complied with as it was indicated in the weighbridge dispatch ticket.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		The registration of transaction is being allocated and carried out by SD Guthrie – Global Trading (GT) Team using the License ID: CB152419 (Active), Member Name: Giram Oil Mill - SD Guthrie Berhad Mill received copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). (ii) Sighted Remove transaction has been done as verified during actual period April 2024 to May 2025, Removal data has been done on 10/9/24 for CSPK, 9/8/24 for CSPO, and 30/10/24 for Credit CSPO.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Giram POM has not used 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.		The policy to respect human rights was documented in the SD Guthrie Human Right Charter Policy Version 3 2024. This Policy states among others, that it will develop its businesses with a sense of humanity, ensuring that they are socially beneficial and do not infringe basic human rights. The Policy was communicated to stakeholders which included FFB suppliers during stakeholder meeting on 26/9/24 (Giram Estate), 14/10/24 (Mostyn Estate) and 26/9/24 (Giram POM). This policy was communicated to the workers during muster briefings. Communication of this Policy was given at Giram Palm Oil Mill on 19 & 26/2/2024, Giram Estate 21/1/25 and at Mostyn Estate on 27/1/25.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There is no evidence that SOU 29 Giram instigates any violence or uses any form of harassment in its operations. This was confirmed from interviews conducted with its employees from all levels (staff, workers, security personnel) and consultation with representatives of contractors, local communities, neighbouring estates and vendors/suppliers	☒ 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		The system used by the SOU 29 Giram in resolving disputes and grievances exists in the procedure called Grievance Response Standard Operating Procedure 7 May 2024. The Mill and Estates within SOU 29 each have its own Internal Complaint Book and External Communication Book. The Internal Complaint Book was used for employees to lodge complaint pertaining to their houses. An alternative channel	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	follows the RSPO policy on respect for HRD.		pertaining to lodging of house complaint is the web-based OPP system which is understood and well utilized by the workers. There is evidence from the OPP record that the complaints on housing were resolved in a timely and appropriate manner. The external communication book was reviewed by the auditor and found no complaints against the SOU. There is also another channel for grievance for internal and external stakeholders i.e "Whistleblowing" with provided "Hotline" numbers. Anonymity of complainants and whistleblowers are ensured under the SD Guthrie Code of Business Conduct February 2025 which provides an avenue to direct the grievances to a Hotline number, toll-free numbers, email, fax, or letters to the Whistleblowing Unit at HQ. In 2025 no cases of "Suara Kami" recorded. Previous grievances of "Suara Kami" had been resolved amicably SOU 29.	☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The documented system in dealing with complaints and grievances for internal stakeholders (staff & workers) the procedure *called Grievance Response Standard Operating Procedure 7 May 2024* were briefed during training session and muster briefings. At the Giram Palm Oil Mill briefing were provided on 16/4/25 , at Giram Estate on 21/1/25 and Mostyn Estate on 27/1/2025. To ensure that illiterate parties also understand the procedures, verbal briefings are given are translated into the language the affected parties understand. This was confirmed with local and migrant workers (Indonesian) interviewed at the estates and mill. External stakeholders also have been briefed during	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			stakeholder meeting on 17/1/2025 (POM), Giram Estate on 26/9/24 and Mostyn Estate on 14/10/24. The interviewed stakeholders from local communities are aware of the procedure as verified during the interview session with the auditor.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		There is evidence that parties to a grievance (workers) are kept informed of the progress of the complaints. Actions taken following complaints on house defects were informed to the complainants and the repair update was acknowledged by the complainant on the same date. As verified from interview session with stakeholders during the audit from local community They are aware of the procedure	☒ 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 option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator are included in the conflict resolution mechanism. *Grievance Response Standard Operating Procedure 7 May 2024* states upon failure of negotiation process involving estate management, representatives from the disputed parties, zone heads, third parties and stakeholders, legal proceedings may follow. In the procedure states that “further negotiation processes may involve independent third parties such as representatives from the Land Office or from other NGOs.” Therefore, the conflict resolution mechanism includes options to access independent legal and technical advice. The conflict resolution mechanism was communicated to the workers during training session titled ‘Grievance/Complaints Mechanism’ on 16/4/25 at Giram POM, at Giram Estate on 16/4/25 and Mostyn Estate on 27/1/2025. This was confirmed by	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			auditor during interviews conducted with its employees from all levels (staff, workers, security personnel). External stakeholders also have been briefed during stakeholder meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/24. The interviewed stakeholders from local community. that no grievance from them on the SOU Giram operation. They are aware of the procedure as verified during interview session with the auditor.	
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		Contributions to community development that are based on consultation with local community was verified. External stakeholders also have been briefed during stakeholder meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/24. The interviewed stakeholders from local community Was found that they all are aware of the procedure as verified during interview session with the auditor	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		Land titles for Giram Estate and Mostyn Estate are available. Giram POM is located within the land title of Giram Estate. The Land Titles for both estates were verified. The Land Titles for both estates were verified. The Land Titles initially originated from 11 Smallholders and sold to Harrisons Malaysian Plantations Sdn Bhd in 1984-1992. The record of transfer from the smallholders Harrisons Malaysian Plantations Sdn Bhd were sighted. The land was further sold to Golden Hope plantations in 1991 and after that, was merged by SD Guthrie in 2008	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative of Kg. From the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram	☒ 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		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	parties (including neighbouring communities where applicable, and relevant authorities).		and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. Therefore, map requirement is not applicable.	☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. 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. Therefore, map requirement is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative of Kg. From the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative of Kg. From the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.5:				

No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		This requirement in this indicator does not apply to Giram CUAs reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative nearby villag. From the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. 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 was no issue regarding land with villagers, local community and neighbouring estate.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. 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 was no issue regarding land with villagers, local community and neighbouring estate	☐ 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.			☒ 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 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. 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 was no issue regarding land with villagers, local community and neighbouring estate	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. 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 was no issue regarding land with villagers, local community and neighbouring estate	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. 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 was no issue regarding land with villagers, local community and neighbouring estate	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ Office, Ara Damansara	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			and the copy in the estate was verified by the auditor. There was no issue regarding land with villagers, local community and neighbouring estate	☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document issued on 1/11/2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the SD Guthrie Berhad Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with the Head of Village/ Representative of Kg.. From the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.	☒ 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 was no scheme small holdings at SOU Giram. The Fresh Fruit Bunches are supplied from SDPB owned estates which are certified to RSPO and surrounding Smallholder which is not bound to SD Guthrie Berhad and the Smallholder can send their FFB to other mill	☒ 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 issue on process and no outcomes of any negotiated agreements, compensation and payments to any affected parties. Audit team has verified during consultation with the Head of Village/ Representative of Kg.. From the interviews. It was concluded that there is no evidence of any land dispute at SOU Giram.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document issued on 1/11/2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Department of at the SD Guthrie Berhad Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures	
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.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie Berhad SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. There was no issue on compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative Kg. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Giram, hence the evidence required under this clause was not available.	☒ 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 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie Berhad SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. There was no issue on compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the Head of Village/ Representative Kg. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Giram, hence the evidence required under this clause was not	
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie Berhad SOU Giram since 1984-1992. All the related documentation regarding the land acquisition was kept in SD Guthrie Berhad HQ Office, Ara Damansara and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. There was no issue on compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative Kg. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Giram, hence the evidence required under this clause was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution		Land conflict is not present in the area of the unit of certification. The audit team has interviewed relevant stakeholders such as the Head of Village/ Representative from Kg. Mostyn Lama, Kg. from the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	mechanisms.			
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 acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The audit team has interviewed relevant stakeholders such as the Head of Village/ Representative from Kg. From the interviews, it can be concluded that there was no evidence of any land dispute at SOU Giram	☒ 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).		Land conflict is not present in the area of the unit of certification. The audit team has interviewed relevant stakeholders such as the Head of Village/ Representative from Kg. Mostyn Lama, Kg. from the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.	☒ 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.		Giram POM has displayed the current prices paid for FFB at the mill's weighbridge counter. The FFB prices (OER) were displayed at the weighbridge	☒ 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.		There is evidence that SOU Giram regularly explains the FFB Pricing to Smallholders surrounding. Latest Training/briefing were conducted on 17/1/25 (POM), Giram Estate and Mostyn Estate on During Stakeholder meeting. The stakeholder information briefing concerned to FFB qualities, FFB grading, calculation payment by MPOB, oil extraction rate (OER). The calculation method of pricing was made known and given to the Smallholders. Field days were organised monthly by the mill to all the small holders from the supplying list.	☒ 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.		In Giram POM Price for FFB adopted the MPOB Pricing. All prices are calculated by the MPOB, and the mill take the price and follow what MPOB guided. Interview with FFB supplier who are sending FFB to Giram POM revealed that they are satisfied with the current price and they are of the opinion that Giram POM, Mill Price is quite fair compare to other outsider Mills.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through		There is no bound contract for FFB outside supplier sending crop to the Giram POM. The Suppliers are freely to choose the mill choice of theirs. Except contract for payment rate, Quality of crop, and how payment has been made and it was found that all parties, including women and independent representative organizations assisting smallholders where requested, are involved in decision-making processes and understand the contracts.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	FFB price reductions for replanting and or other support mechanisms where applicable.		Interview with FFB Supplier found they are satisfied with the contract	
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews were conducted with the independent growers and smallholders was confirmed that they understood the salient points in the agreement, namely contract duration, rate of payment, their obligations under the contract, etc. They also confirmed that contract entered into are valid, fair and transparent as the terms of payment are being negotiated upon prior to signing. Contract with FFB suppliers were in the English language, which is understood by the suppliers, as verified during interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		Interviews were conducted with the independent growers and smallholders, confirmed that payments were received within a reasonable timeframe which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions and amount paid are given.	☒ 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 Giram has been calibrated on a yearly basis using De Metrology Sdn Bhd last on Giram POM on 12/9/2024, Mostyn Estate on 5/8/24, and Giram Estate on 12/9/24.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		SD Guthrie Berhad SOU Giram supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted that latest Stakeholder Meeting on 17/1/2025 (POM), Giram Estate on 26/9/24 and Mostyn Estate on 14/10/2024 to promote on RSPO certification and sighted also meeting and training related to Support Smallholder program has been conduct by Mostyn Estate on 9/5/25 to give explanation related to RSPO Certification. The Growers and smallholders were not in favor in the implementation of the RSPO certification due to high cost. They had expressed their plan to focus and maintain MSPO certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		There is a document namely “Flowchart and Procedures on Handling Land Disputes”, Flowchart and Procedure on Handling Social Issues. Additionally, there is also the “Whistle Blowing Channel” and Human Rights charter The Dispute and Resolution Procedure commences with the receipt of complaint from any party, its investigation, proposed solutions and acceptance of the solutions or otherwise. If the proposed solution was rejected, the dispute will be brought for third party arbitration. Grievance or dissatisfaction and request for services on the part of the smallholder can be conveyed through the “Borang Aduan (Complaints Form)”- and the “Borang Permohonan (Request Form)”. SD Guthrie Berhad Whistleblowing Policy ensures anonymity. The Policy contains	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the Whistle Blower Complaint Response where the complainant has the option of remaining anonymous by not revealing his/her identity. As verified from interview session with the independent growers and smallholders there was no grievance from them on the SOU Giram operation. They are aware of the procedure and was briefed during the latest Stakeholder Meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024	
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		SD Guthrie Berhad SOU Giram supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Records of consultation for smallholders during Stakeholder meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024 at SOU Giram were conducted with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		SD Guthrie Berhad SOU Giram supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted Records of RSPO briefing with interested Smallholders during the Stakeholder meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024 at SOU Giram on development and implementation smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). Among the sharing knowledge shared during the meeting: • ILO / Forced Labour • OER pricing • Chemical handling	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		SD Guthrie Berhad SOU Giram supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Sighted that latest Stakeholder Meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024 to consult with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote legality of FFB production and on RSPO certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The Growers and smallholders were not in favor of the implementation RSPO certification due to high cost. They had expressed their plan to focus and maintain MSPO certification.	
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		There are no scheme smallholders related to the SOU Giram. Sampled of independent growers and smallholders have supplied FFB to the Giram POM. The SOU has support to train these independent growers and smallholders on pesticide and chemical handling as verified from training record dated 12/5/25 and confirmed during interview session with the FFB suppliers during audit. Training on pesticide and chemical handling titled 'Keselamatan dan Pengendalian Bahan Kimia kepada Para Pekebun Kecil (Smallholders & OCP) SOU 29' was conducted on 12/5/25 given by the supplier to smallholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		SD Guthrie Berhad SOU Giram has annually monitored the smallholder support program. Briefing with interested Smallholders during the Stakeholder meeting on 17/1/2025 (POM), Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024 was conducted at SOU Giram on development and implementation smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	☒ 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.		The commitment is to implement and non-discrimination and equal opportunity policy were established. On top of the said commitment, details of all policies were established and available in website SD Guthrie International | Sustainability. Among of policy statement related to implementation of MSPO such as: • Human Right Charter (HRC) version 3, 2024. • SD Guthrie Group Health, Safety & Environment (HSE) Policy • Responsible Agriculture Charter, version 3, 2024 • Policy on the Protection of Human Rights Defenders (HRDS) • Migrant Worker Responsible Recruitment Procedure • Responsible Sourcing guidelines 2024 • Grievances Response SOP, 2024 GPOM has clearly emphasized to achieve commitment towards a systematic approach in ensuring continuous improvement in the operation, compliance to 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. Sighted the latest briefing of the policies was conducted for all workers on 20/01/2025 in Giram POM. During the housing inspection, an interview session with several sampled foreign and local workers was conducted, and it was found that the workers were aware on the policies 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers.	
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		SD Guthrie focuses primarily on the following main aspects of Responsible Recruitment: a) No charging of recruitment fees and related costs b) Clear and transparent terms and conditions of employment c) No withholding of passports or personal documents d) Non-discrimination Verified the, Migrant Worker Recruitment Procedure, Para 3.3 no charging of recruitment fees and therefore, based on the procedure, CU employees shall not pay for the following official costs for the recruitment of migrant workers in Malaysia: • Levy • Visa (multiple entry/visa with reference) • Visa processing fee • Visit Pass (PLKS) • Assurance bond • Attestation fee • Agency Service Charge (MRA) / Agency Fee • Medical examination (FOMEMA) • Foreign workers management system (BESTINET) / online medical • Processing fee • Visa fee • Immigration Security Clearance • One Stop Centre • PPN 10% (Indonesia Tax) • Air Ticket	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Medical Examination (source country) • Transportation, food, accommodation – during the process following selection • Transportation, food, accommodation – to point of departure/airport • Pre-departure training (source country) • Passport & other ID • Transport to airport • Welfare fund • Insurance Interviews with newly 5 recruited foreign Indonesian workers (3 from Giram Estate and 2 from Mostyn Estate) and 1 new local worker from Giram POM found the workers have not paid anything that a local worker is not required to pay. As confirmed by the workers during interviews and field observation, provision of housing and access to benefits and amenities, review of payslips and contracts of employment, found the workers have not been discriminated against including charging recruitment fees for migrant workers. Verified payslips confirmed all statuary payments had been paid by the employer.	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		SDPB has established the Career Progression for Workers Level (both local and foreign workers), Doc. No.: SDP/HRUM/2020/SOP01 where the promotion of workers is based on the work performance, suitability and leadership quality of the worker. For requirement, CU has established the Hiring of Local Workers procedure and Workforce Management Unit Liaison & Recruitment procedure to explain the recruitment processes for both local and foreign workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			A review of the sample document found 1 promotion from daily worker to monthly non grade as NCs Quality Inspector for (ID:131066) at GPOM. The audit found Giram CU demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs available. At Giram Esate sample document found 1 promotion from grade 2 to grade 1 field staff workers (ID:79010) . The audit found Giram CU demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs available	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		As of the date of the audit, it was confirmed by the workers during the interview with a sample of female employees at SOU, that there is no evidence that pregnancy testing was carried out in a discriminatory manner. The pregnancy test was done with free will from the worker. If there is any case of pregnancy, the female worker will be assigned to light general work.	☒ 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.		The Gender Committee was established, and the appointment letters of the committee were sighted. Gender Committee Meetings were held at Giram POM (09/04/2025), Giram Estate (16/04/2025, & 17/01/2025), and Mostyn Estate (08/04/2025 & 08/01/2025). An interview with the Chairman and members of the Gender Committee in Giram CU confirmed that the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			appointed persons understand and are willing to conduct their duty as the workers' representative/committee members. A review of the minutes of the meetings found no case of sexual harassment or violence reported. This was confirmed during auditor interviews with 31 female employees) at Giram CU. Among the activities carried out by the Gender Committee include awareness of sexual harassment, reproductive rights, and opportunities to improve members' income	
6.1.6	There is evidence of equal pay for the same work scope		Comparisons were made of sampled employment contracts and payslips of workers with the same work scope, e.g., General workers, sprayers, manuring, Oil palm harvesters, Mill process workers and Piece rate workers found the workers received equal pay for equal work. A review of payslips for july 2024 and April 2024 – peak crop) and February 2025 (low crop) at GPOM, and both Estates for month found the general workers received a pay range from RM1700 to RM2200, Oil Palm harvesters received a payment range from RM1800 to RM3000, and Piece rate workers received RM1800 to RM2500	☒ 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.		Giram CU has followed applicable labour laws, union and other collective agreements i.e., Memorandum of Understanding dated 3/12/2021 between Sabah Plantation Industry Employees Union (SPIEU) and SDPB (Sabah) Sdn Bhd that effective 1/1/2020 and 31/12/2022 in respect of Salary Scales and Rates of Pay, Minimum Wages Order (Amendment) and Sabah Labour Ordinance. The reviewed sample of 114 employees at CU confirmed that the contracts comply with the collective agreement under SPIEU and national legal requirements. The audit found the sampled employment contracts signed between Giram CU management and the workers. The conditions of pay e.g., daily rate minimum at RM65.38, monthly rate minimum of RM1700, piece rate minimum of RM1700 are contained in the workers' respective employment contracts and were made available in the languages understood by the workers and explained to them by management during induction. The employment contracts sampled were prepared in dual language, namely English and the language commonly used in the worker's country of origin. The sampled employment agreement, containing appropriate language, has been provided in Bahasa Melayu, Philippines and Indonesian ensuring understanding by workers or their representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		A review of a sample of payslips (samples as per below 6.2.3) found that the payment of salaries was consistent with the terms specified in the employment contracts sampled during the audit (daily rate minimum at RM65.38, monthly rate minimum of RM1700 and piece rate minimum of RM1700). The payslips sampled contain the information, e.g., name of the employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO, EIS,), net salary, annual leave and medical leave taken and others. The audit found none of the workers had family members working to help them with their work. Thus, records of payments were not available	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		A review of the Memorandum of Understanding dated 3/12/2021 between SPIEU and SDPB (Sabah) with respect to Salary Scales and Rates of Pay, found both parties agree that an individual field and other general employee shall not be entitled to the minimum wages for work not done in respect of any one of the following days: 1. Days of absence 2. Abscond during working hours 3. Nonperformance or non-completion of work 4. Approved unpaid leave 5. Unpaid maternity leave 6. Unpaid sick leave 7. Days of temporary disablement 8. RELA/Territorial Army Leave 9. Leave under the Industrial Relations Act 1967	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			10.Pilgrimage leave 11.Suspension from work without pay. 12.Non-performance of any alternative work within the estate as required by the management. The working hours as SPIEU Agreement were 45 hours per week and within the legal confines of the Sabah Labour Ordinance. Overtime will be offered when there is an additional job, and it has been mutually agreed upon between the management and workers and met the legal requirements.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		The Giram SOU has provided adequate housing, water supplies, medical, educational and welfare amenities. These were found to be in accordance with the Workers' Minimum Standard of Housing Standard of Housing and Amenities Act 1990 (Act 446). Workers' housing inspection was carried out weekly as per Section 23(2) of the Workers' Minimum Standards of Housing & Amenities Act 1990 (Act 446). Housing was provided to all employees of SOU Giram. Site visits were carried out to the workers' housing and found that the houses were generally in good condition. Each house has either 2 or 3 bedrooms and is furnished with a bed and cupboard. All houses were provided with water and electricity supplies. Each house has its own water storage tank. The water catchment for Giram CU was treated for drinking water and supplied to all workers' quarters. Water and electricity is provided free of charge.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The Inspection has been made at Giram POM (09/05/2025, 25/04/2025), Mostyn Estate (06/05/2025, 22/04/2025) Giram Estate (10/05/2025 & 14/05/2025). This was confirmed by the Medical Assistant during auditor visits to the Clinic at Mostyn Estate. Interviews with workers residing in the site living quarters confirmed that the houses and amenities provided were adequate and comfortable and requests for repairs were attended to promptly.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All units have their own canteen and grocery store which sells basic items such as eggs, flour, rice, vegetables, frozen food such as fish, meat, onions, etc. Items seen in the stores are adequate, clearly labelled and within their expiry period. Workers interviewed informed that they purchase items from these stores, but also since the estates and mill are easily accessible to the nearest town, they go out to the towns. Workers could either pay in cash, or on credit. A review of the agreement between Giram CU and the canteen operator, e.g., -canteen agreement dated 01/02/2025 to 28/2/2026 (Giram Estate),, shophouse tenancy agreement dated 01/07/2022 (Mostyn Estate), shophouse tenancy agreement dated 11/05/2023 (Giram Estate) found Giram CU focuses on sundry shops and canteen operation is for their employee's welfare, therefore the lowest price quoted has been the first criteria to ensure their employees able to afford	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the menu. A visit to Faeezah Canteen at Giram POM found that the prices displayed on the price list board are consistent with those outlined in the agreement dated 1/2/2024, as reviewed by the auditor	
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		All sampled workers received at least minimum wages based on Minimum Wages Order. Giram POM, Giram Estate and Mostyn Estate had calculated the prevailing wages and in-kind benefits for their workers. The calculation included housing, electricity, water, transport to work, sports and recreation facilities, education, childcare and healthcare	☒ 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		Permanent, full-time employment is used for all core work performed by the Giram CU, e.g., Boilerman, Clerk, Oil Palm Harvester, and others. Foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesians and 3 years for other nationalities. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.	☒ 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		Recognition of freedom of association is available in the SD Guthrie Human Right Charter (HRC) version 3, 2024.. The policy states that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. This HRC Policy was applicable throughout all operating units and was printed and translated in Bahasa Malaysia and displayed on all notice boards throughout the CU. CU respect the rights of teir employees, workers in their operations and communities through commitments which include, but are not limited to: • Providing Equal Opportunities: We promote diversity and inclusion and will not condone discrimination. • Respecting Freedom of Association: We respect the rights of employees to join and form organizations of their own choice and to bargain collectively. CU has developed Human Rights Charter where they respect Freedom of Association by respecting the rights of employees to form and join unions and bargain collectively. In jurisdictions where this right is limited, they will provide alternative means of employee engagement and grievance redressal. Awareness and training programs were established and implemented to ensure that all employees understood the policy	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			on workers right. Giram POM, Giram Estate and Mostyn Estate conducted Awareness Training on 19/01/2025 at GPOM, on 27/01/2025 at Motyn Estate, and on 21/01/2025 at Giram Estate, respectively. Auditor interviews with sample 114 workers found they are all aware of the rights of all personnel to form and join trade unions of their choice and to bargain collectively.	
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		Social Dialog was introduced and implemented at Giram CU. Worker representatives who have been elected by the workers themselves as a communication channel between management and workers. The interval meeting was carried out by monthly basis. This has also been implemented due to impact assessment. Main reason to gather the information such as feedback from the workers in terms of Social, Safety, Environmental, Welfare issues, etc. All the feedback was highlighted in the minutes meeting and Social Dialog Online Tracker (SDTS) for tracking system and action plan. A monthly social dialogue has been organized to facilitate direct communication between management and workers' representatives. These dialogues provide a channel for workers to highlight their welfare concerns, workers' rights, and other issues to management in an efficient and timely manner. Social dialogues have been organized at Giram POM (30/04/2025 & 26/03/2025), Giram Estate (22/04/2025, 24/03/2025) and Mostyn Estate (e.g., 29/04/2025, 24/03/2025). The minutes of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the meeting were documented and reviewed by the auditor during the audit. A review of the Social Dialogue minutes of meetings found that workers had raised various issues with management during these meetings. The auditor visited and verified the issues highlighted in the social dialogues. It was confirmed during the auditor's visit to these areas that the management of Giram CU had taken appropriate actions to address these concerns.	
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		Based on the workers' and management interview, the selection of representative workers was from the election among the members without management interference. Foreign worker's nationality included in the committee formation and appointment letter sighted. Sampled appointment letter at Giram CU, all workers appointed dated 07/01/2022 by RCEO Sabah Region. The selection is also based on the election via (QR Code) SMS and sent to HQ for nomination. This is further confirmed by the interview session during the audit. • Giram POM: Briefing record of 15 February 2024 was sighted where workers were briefed that they were to elect their own representatives. • Mostyn Estate: Briefing record of 28 January 2022 was sighted where workers were briefed that they were to elect their own representatives. Giram Estate: Briefing record of 13 January 2022. was sighted where workers were briefed that they were to elect their own representatives	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The formal Policy on the protection of children and non-employment of children is contained in the SD Guthrie Human Rights Charter (HRC) Policy, version 3,2024. This undertaking to not hire child labour is included in all service contracts and supplier agreements. In addition, para 3.3 of the Human Right Charter respects the to the children rights whereby company did not take any person/children under 18 years old	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		The policy on the non-employment of children is contained in the para 3.3 of the Human Right Charter and the relevant contents are highlighted in the policy. There was no evidence that the estates employed anyone below the age of 18 years. This was verified by examining the master lists of workers and interview with employees.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		The audit found no young persons were employed in any of the units at Giram CU as evidenced from documentation review, field observations and interviews. This was verified by examining the master lists of workers. Interviews with workers and staff, and schoolteachers at Humana and CLC, as well as observations made during field visits at Estate and POM operation, to various areas of the Giram Palm Oil Mill (including the laboratory, workshop, rest area, press station, and kernel station), confirmed that no young persons were employed or exploited at Giram CU	☒ 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 continued to compile to Item 3.3 Respect and Uphold Children's Right of the Human Rights Charter 2024. It has been communicated to the stakeholders and emphasized the risk of child labour. Based on the documents sighted, communication about its no Child Labour Policy was communicated to all levels of employees as evidenced by training records e.g., Giram POM (19/01/2025), Mostyn Estate (27/01/2025), Giram Estate (21/01/2025), respectively	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		CU developed Human Rights Charter Policy 2024, para3.2 Respect & Uphold Labor rights: promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. The company will facilitate opportunities for advancement for our employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. In addition, para 3.2.8 of the Human Rights Charter prevents any sexual exploitation. The Human Rights Policy, specifically prevention of sexual and all other forms of harassment and violence are being communicated regularly to workers e.g., Giram POM (19/01/2025), Mostyn Estate (27/01/2025), Giram Estate (21/01/2025), respectively.	☒ 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		CU developed Human Rights Charter Policy 2024, para3.2 Respect & Uphold Labor rights: promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. The company will facilitate opportunities for advancement for our employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. In addition, para 3.2.8 of the Human Rights Charter prevents any sexual exploitation. The Human Rights Policy, specifically prevention of sexual and all other forms of harassment and violence are being communicated regularly to workers e.g., Giram POM (19/01/2025), Mostyn Estate (27/01/2025), Giram Estate (21/01/2025), respectively.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		New mother assmnt for GPOM was carried out on date 03/03/2025 for 2 local employees. At Giram Estate Interviews with the new mother at Giram POM revealed that an assessment was conducted on 03/03/2025.. A review of assessment records dated 18/4/2024, at Mostyn Estate found that no new mothers for year 2024 and 2025. Meanwhile, a review of assessment records dated 05/05/2025, at Mostyn Estate identified 1 new mothers. Interviews with a NEST operator confirmed that all newborns were being cared for by their relatives. Visit to NEST at Giram Estate and Mostyn Estate found their needs were attended to which included a private room where she could express milk and a fridge for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			storage made available at NEST and maternity leaves have been paid until 3 months of her rest days. Inspection of the private room, fridge and bathroom in the NEST found in good condition	
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		Giram CU has established and implemented the Flowchart and Procedure on Handling Social Issues, called Grievance Response Standard Operating Procedure, version 3, date 07/05/2024. Initial negotiation between the management and the dispute parties should be taken within two weeks after outbreak of issue with the involvement of disputed parties, zone heads, third parties and stakeholders. Besides, the company has implemented Whistleblowing Channels where an e-Form, email address and toll-free number/hotline can be found in https://www.sdguthrie.com/index.php/beyond-zero/resource-centre In 2019, CU collaborated with Nestlé and ELEVATE to launch the “Suara Kami” (“Our Voice”) Helpline, to provide independent third-party help to CU workers in Malaysia. (ELEVATE is a leading business risk and sustainability solutions provider). The “Suara Kami” Helpline provides an avenue for workers to report on working conditions, recruitment, safety and other issues. In line with CU Human Rights Charter, also work with Their partners to empower unions to better disseminate information, improve awareness of workers’ rights and represent the welfare and well-being of workers. According to the SOP for Suara Kami Helpline, this is an alternative independent third-party worker grievance channel with multi-languages and multi-interfaces (toll-free number, SMS and facebook) that assures worker	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			confidentiality unless personal details are required, where in such situations, consent will be sought by the system receiver. All workers across our operations are given access to enquiry channels and grievance mechanisms to raise their concerns. A review of “Suara Kami” records 2 issues has been identified. In conjunction with the roll-out of the Workers Helpline, CU increased awareness of their Whistleblowing (WB) channels and “Suara Kami” Helpline by engaging the social dialogue worker representatives (link to SD section). CU also created WhatsApp videos in the relevant languages to describe how workers can raise concerns. Reminders about these channels are also delivered at morning muster briefings, awareness sessions, and through posters and printed flyers that are distributed with payslips and displayed at prominent locations and common areas such as sports clubs and halls. All CU grievance channels respect the rights of workers to remain anonymous and protect the confidentiality of workers.	

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		Collective evidence is available that all sampled workers have entered into employment voluntarily. This is based on the following: • review of sampled employment contracts which contain mutually agreed termination clauses. • interview with foreign workers who confirmed they keep their passports. • review of the recruitment agency contract between SD Guthrie where no recruitment fee is payable by the workers and confirmed by the workers. • records of punch cards and workers confirmation that overtime work is mutually agreeable and not forced on them; • confirmation from the new 5 foreign workers that they received an accurate briefing in their home country on the job they would be doing in Malaysia; • and confirmation from the workers that there is no debt bondage or withholding of wages. The Workforce Management Unit (WMU) of SDG shall be responsible for the direct selection and recruitment of migrant workers in their countries of origin. This includes communicating information regarding job requirements and available positions to applicants through awareness campaigns and direct interviews. The information made available to applicants during the interview session include:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			1. job requirements - description of tasks, occupational safety and health 2. terms and conditions of employment (e.g., wages, work hours, leave, voluntary overtime, benefits, insurance etc.) 3. SDG policy relating to the coverage of all recruitment-related fees and expenses. 4. accessibility of channels for grievances In addition, applicants shall be asked whether they have encountered any instances of irresponsible conduct, deceptive practices, or intimidation by any party. If unethical conduct is discovered, severe actions and, where required, a remedial approach will be taken. SDG does not commission nor permit any third party to collect recruitment fees and/or other charges from candidates as a condition of employment. SDG shall pay for all recruitment-related costs from the point of provisional offer of employment and acceptance by the worker, up until the point of repatriation, upon completion of contract. SDG shall pay for recruitment-related costs as stated in the ILO General principles and operational guidelines for fair recruitment. Workers shall not be required to pay any upfront recruitment fees or expenses. However, workers may incur the following costs, which are reimbursable by SDG prior to departure from countries of origin: • passports or other identification costs incurred solely for the purpose of SDG's recruitment • transportation, food, and lodging - during the SDG recruitment process	

			Any costs incurred for worker recruitment in the source country must be borne by the recruiting agents. SDG shall pay the costs in advance or reimburse the recruitment agents in accordance with the SLA. These expenditures shall not be deducted from wages or imposed as a penalty on workers. If workers claim to have paid any recruitment-related spending, recruitment agents shall be accountable for reimbursing them. The accountability of the agents and their responsibility to reimburse workers shall be included in the contractual service level agreement between SDG and the recruitment agent. Workers can report any recruitment fees incurred by them to SDG, and/or recruitment agents: • prior to departure in source countries • after arrival during the induction process • through SDG's grievance procedures Transparent terms and conditions of employments in Contracts	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		The SOU 29 Giram adopts the Human Rights Charter 2024, Paragraph 3.2: Respect and Uphold Labour Rights which states that "All employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work and representation race, caste, nationality". There is also a procedure entitled "Sourcing Process for Foreign Workers". Based on observations and interviews with foreign workers (harvesters, sprayers, manurer, general workers, mill workers), there is no evidence of contract substitution and no discriminatory practices against foreign workers. A post-arrival briefing is also given, in particular on the contents of their employment contracts, safety, benefits, etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		All the Estates / Mill Managers were appointed as the Chairman of the ESH committee. The Manager subsequently assigned duties of ESH coordinator to the Assistants or healthcare assistant for the down line implementation of ESH practices in the estates. All identified Executives were officially given a letter for such an appointment. All estates and the mill management conduct regular two-way communication with their employees through the quarterly ESH meeting. The dates of meeting held by estates and mill are recorded below. • Giram Estate – 19/03/2025, 20/12/2024, 20/09/2024 and 21/06/2024. • Mostyn Estate – 16/04/2025, 18/01/2025, 28/10/2024 and 16/07/2024. • Giram POM – 21/03/2025, 13/12/2024, 17/10/2024, 30/08/2024 and 6/05/2024 Date of appointment letters for Managers as Chairman of ESH for respective units as shown below signed by the Regional CEO. • Giram Estate – 15/11/2024 • Mostyn Estate – 01/06/2024 • Giram POM – 01/06/2024 Workers during the meeting participated in the discussion mainly on-site operations and safety. All units adopted the agenda as released by RHSE. This agenda list was sighted and adequate to discuss salient issues relating safety, environmental and health. The agenda as discussed during the meeting among others includes the following; • Lapuran Pemakaian PPE • Lapuran Latlhan & SOP • Program OSH / HIRARC	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Lawatan DOSH / DOE • Lapuran Kemalangan • Lapuran Pemeriksaan Tempat Kerja • Lapuran Kesihatan & Kawasan Perumahan • Lapuran Bahan Buangan Terjadual/Isu Alam Sekitar	
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 accident and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They includes emergencies relating fire, chemical spillage, flood,effluent spillage and accident at work place. • Ahli J/Kuasa Pasukan Bertindak Kecemasan 2025 headed by the Estate/Mill Manager • Carta Aliran Pelan Tindakan Kecemasan Semasa Kebakaran • Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Banjir • Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Tumpahan Kimia The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure's guidelines were issued by RHSE and amended to tailor to the situation differences in the estates and mill. ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training. Details as provided 3.7.2	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estates distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man Day 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. .	
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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• 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) The following PPE issuance record issues in Jan 2025, Mac 2025 and April 2025 were sighted and verified. Field visits to the following sites observed compliance to PPE adherence. • Giram Estate P2019C selective weeding and P2019C harvesting. • Mostyn Estate P2021C circle spraying and harvesting at PR2023B. • Giram POM – Operations from ramp to despatches including the effluent and water treatment plant facilities The estates and mill workers and staff were provided with the respective PPE among others. • 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. • LF collector – cotton gloves / Wellington boots / safety helmets • Mill operators - Safety shoes, ear muff, safety vest, helmet, cotton glove • WTP operator - Safety boots, ear muff, safety vest, helmet, cotton glove, dust mask. Site visit to the respective OUs confirmed adherence and understanding of PPE requirement.	

			• Giram Estate P2019C selective weeding and P2019C harvesting. • Mostyn Estate P2021C circle spraying and harvesting at PR2023B. • Giram POM – Operations from ramp to despatches including the effluent and water treatment plant facilities ***As such the NCR raised is closed and concluded.***	
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 29 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 covere	☒ 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.	☒ 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 Estates continued to monitor the Implementation of Integrated Pest Management (IPM) plans. The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by SOP titled Chemical Control of Common Oil Palm Pest revised June 2021 on beneficial plant protocol. In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as *Turnera Subulate, Cassia cobanensis, Antigonon leptopus, Euphorbia heterophylla,* along the roadsides and designated points in the fields and also within the nursery perimeter. The plan also advocated single layer EFB mulching in order to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued. These monthly detection and observations were carried by staff. All the estates carried census on rat damage and diseases like Ganoderma. Rat baiting was by calendar baiting at 2 campaigns per year where recommended by the GM /Agronomist. Baiting is continued until bait acceptance threshold level. Trainings are held by the respective Estates to educate the employees on the management of IPM Integrated Pest Management among others; • Giram Estate -28/01/2024 • Mostyn Estate – 12/12/2024 These efforts ensure the ongoing effectiveness of the IPM program and the sustainability of estate operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		This is not practiced in the estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. The estates have declared this compliance in the status of IPM species invasiveness.	☒ 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]		There was no land preparation in SOU 29 Mill and Estates by burning ever since SD Guthrie Berhad practiced zero burning as per the policy / guidelines in: • Group Biodiversity Policy Statement. Sept 2024 signed by Group Managing Director. • EQMS-SOP-Section B2 - Under felling/clearing & land preparation • Responsible Agriculture Charter Rev 3 - 2024 • Land Preparation for replanting in ARM Manual. SD Guthrie Berhad has a policy of no open burning. As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate. No fire was used for waste disposal.	☒ 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.		Giram SOU 29 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 target pest, weed or disease. The procedures also covered the use of PPE when handling the chemicals. The estates continued to use pesticides as per the SOP.	☒ 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.		Giram SOU 29 continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified. Areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All 2 estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification. Sampled pesticide application program of usage for herbicide and pesticide in the estates as Chemical Usage in 2024 (Jan-Feb) which includes the record of pesticide used. Record of active ingredients (AI) used Giram Estate: • Indaziflam (a.i: 45.50%): a. i used/ha = 0.9887 • Metsulfuron (a.i: 20%): a. i used/ha = 4.1005. • Glyfosinate ammonium (a. i: 13.50%): a.i used/ha = 0.00876 • Sodium Chlorate (a. i. 99.00%): a. i. used/ha = 0.0232 • Triclopyr Butotyl (a. i. 32.10%): a.i used/ha = 0.1481 Record of active ingredients (AI) used	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Mostyn Estate: • Triclopyr butoxy (a.i: 32.1%): a. i used/ha = 0.0600 • Oxyfluorfan (a.i: 22.30%): a. i used/ha = 0.003. • Glyphosate (a. i: 41%): a.i used/ha = 0.4700 • Glufosinate ammonium (a. i. 12.50%): a. i. used/ha = 0.0400 • Metsulfuron methyl (a.i: 20%): a. i used/ha = 0.0100. All the estates provided commentary notes on the variation of usage with comparison made on monthly and annual basis. Factors of high usage are attributed to faster regeneration of weeds, rainfall pattern, and immature fields maintenance.	
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in SD Guthrie Berhad Agriculture Reference Manual (ARM) Section 16.5. The implementation in the field was consistent with the ARM and the following practices were adopted by all 2 estates; Established growth of beneficial plants (*Cassia cobanensis, Antigonan leptopus and Tunera* to attract natural predators and reduce use of insecticides. During the site visit the auditor observed notable quantity of beneficial plants been planted at average rate of 5.0m/ha. The estates to reduce the use of pesticides to control rats, uses Barn Owls *(Tyto alba)* instead. Census was conducted and recorded. The current ratio is maintained at 1 box/ 10 ha as per the ARM guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There is no prophylactic use of pesticides. The quantity of agrochemicals required for various field conditions are documented and justified in SD Guthrie SOP for estates operations. SOU 29 estates only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register, it was noted that all pesticides used are of class III & class IV. The use of paraquat had been banned in all estates since 2007.	☒ 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 there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5		Giram SOU 29 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. The use of paraquat had been banned in all SD Guthrie Berhad estates since 07//11/2006. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used. On 2 Estates as per the chemical registers and chemical store checks had only class III and IV chemicals while Giram Estate had only Class III & IV chemicals. Based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for judgment of the threat assessment does not apply on the Giram SOU 29. The Chemical Register were updated as follows: • Giram Estate on 02/01/2025, • Mostyn Estate on 13/05/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 verified at time of visit showed that pesticides were handled, used and applied by trained persons and as per the MSDS of the pesticide. The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to the workers through the MSDS training. It was also noted that MSDS are available at all sites during the audit. Training on pesticide handling and spraying technique was carried out by OSH team and by the Assistant Managers. The training included the safety aspects and usage of PPE when handling with pesticides. Record of training was available for verification. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. PPE issue and replacements records were verified by the auditors. From interviews conducted with workers and staffs in the field and stores clerks it was established that they had been trained and were aware of safe handling procedures. Training details as provided in 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 chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			All of the stores were equipped with exhaust fans/well ventilated and the door was secured and keys held by only the store keeper and attendant. Only authorized personnel are allowed to handle the chemicals. All chemicals were segregated and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. Empty pesticides containers were stored separately in the scheduled wastes store and despatched as SW409.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		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 presently to Lxxxxxx Bxxxxxx Sdn Bhd. 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 was not practiced by the estates. There was no evidence to show that any had been carried out. This was also confirmed by interviewed staff and workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		The CHRA for the estates and the mill in SOU 29 was conducted The recommendation from the CHRA is mainly on the training for operators working in laboratory, ETP, WTP, Boiler,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			workshop, scheduled waste and chemical store. In addition, the assessor recommended medical surveillance be conducted for the categories of employees in the workshop and laboratory and chemicals handlers. Similar CHRA was compiled for the estates with details provided therein. below. The CHRA report among others described requirement of medical surveillance to be made for the listed category of employees. The medical surveillance was carried out on in the CU. Similar CHRA was compiled for the estates with details provided therein. below. The CHRA report among others described requirement of medical surveillance to be made for the listed category of employees. The medical surveillance was carried out on in the CU **Giram Palm Oil Mill** on 18/11/2024, 4 laboratories personnel, 14 workshop personnel 4 kernel operators. In prior on 16/02/2024 for 3 workshop personnel, 1 storekeeper, 1 kernel plant operator and 1 WTP operator. All declared FIT to work. Hence no requirement for medical removal protection due to health hazardous side effects. **Giram Estate** on 17/10/2024 – 1 Store Attendant, 50 sprayers/manurers, 4 mandores, 5 Machine Specialist, 5 Workshop Attendant, 5 WTP operators. Total of 70 employees. 62 employees declared as NORMAL with 8 other having medical issues relating sugar level, low red blood cell. All being provided with medication and continue condition. **Mostyn Estate** on 17/10/2024 for 41 employees comprising of 37 pesticide / manurer, 2 store personnel, 1 mandore and 1 clinic aider.	☐ Not Applicable (justification required)

			All medical surveillance was conducted respectively by location of the estates by an OHD DOSH Regn No. HQ/13/DOC/00/315 validity till 19/01/2030. The results for the entire workers were positive and declared FIT to handle chemical.	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		All the estates and mill in the CU complied with procedure and guidelines provided the Standard Operating Procedure adopted by the Organisation whereby no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan) The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant/ Hospital Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		All waste and pollution are identified and documented in the Waste Management Action Plan. The compilation for 2025 was guided by the GSD (Group Sustainability Department) team applicable to the estate and mill. The common significant environmental receptors for the estate/mill operations among others as summarized below; • Air - sources from boiler stack (smoke and particulate), vehicle & generator (smoke and gases), anaerobic processes (ETP, EFB dumping)- GHG • Water - cleaning water/run-off/process station waters (hydro-cyclone /sterilizer condensate/clarification waste) &	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			boiler quenching water and blow down • Land - Scheduled waste, domestic waste and industrial/field operations. The waste generated from the estates and mill operations as shown below: • Scheduled Waste - Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries • Domestic Waste - rubbish from the estate complex and employees' quarters rubbish from the mill complex and employees' quarters • Industrial Waste - scrap iron Fibre, palm kernel shell, boiler ash, • Sewage - Sewage from housing/office complex The pollution identified from the estate/mill activities as described below: • Black Smoke - Emission from vehicles/engines, Boilers • Odor & Gases - Activities from the effluent treatment • Leakage of lubricant - Storage & vehicle maintenance The pollution prevention plan as practiced in the estates as summarized in 7.10.3 below. The estates and mill also maintained records of quantity generated and disposal made for the scheduled waste. Based on the samples taken, the documentation and practices made in relation to the waste and pollution management were concluded effective to address concerns on the environmental quality. However Minor Non conformity RAR 01 2025 were raised based on finding as per below: Finding: the waste management plan was not implemented accordingly.	

			Objective evidence: a. Housing Complex at Giram POM: During the site visit to the housing complex at the POM, it was observed that food waste was being improperly disposed at the back of the housing areas. Additionally, at the rear of Housing No. GOP 04, the drainage system was found to be poorly channeled, leading to the accumulation of kitchen sediment in that area. This blockage has caused a foul odor and presents potential health and environmental concerns. b. Housing Complex at Mostyn Estate: A site visit to the housing complex near the oil palm planting areas at Mostyn Estate revealed that food waste was being disposed of at the back of the housing areas. This improper disposal practice poses potential risks of pest infestation and environmental pollution. c. Landfill Area at Giram Estate: During the site visit to the landfill area at Giram Estate, it was observed that domestic waste was scattered within the area. In consultation with the estate management, it was explained that the scattering of waste was attributed to encroachment by monkeys and monitor lizards.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Among the identified wastes include empty chemical containers including pesticides containers. Empty containers were delivered to DOE contractor as scheduled waste SW409. The scheduled wastes generated at the estates and mill are not more than 180 days @ 20mt.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Domestic waste Domestic waste disposal is made to internal landfill of respective OU except for Mostyn Estate of which the disposal is made to Majlis Daerah landfill. Giram POM shares the same landfill with Giram Estate. Collection frequency on average 2x to 3x and the estates made awareness on hygiene at line site **Industrial waste** Fertilizer bags - Inventory of bags, reuse for LF collection, sell to appointed contractor Scrap metal - Inventory maintained, tender at OU level for sale to licensed contractor. **POME** - Daily monitoring of application at P2023A land applied at Giram Estate being the host estate for the mill. **Sewage waste** - To monitor during housing inspection and residents' complaints. Engagement with licensed contractor for sewage management. **Scheduled Waste** - SW 404 Clinical waste, Inventory being maintained. Storage in sharp bin in clinic. Disposal to DOE contractor Despatches as follows; • Giram Estate on 11/02/2025 - 0.0012 mt and 08/10/2024 - 0.0055 mt • Mostyn Estate on SW 404 on 05/02/2025 – 0.0005 mt. Other SW types are despatched to DOE contractor. SW of various types i.e rags, plastics, filters Inventories were maintained. Storage in is made in scheduled waste store and disposal to licensed contractor. Spent lubricant & hydraulic oil. Disposed containers, bags, equipment contaminated with	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			chemicals, pesticides, SW Inventory maintained. The procedure is described in procedure SD/SDP/PSQM (ESH)/203-EN1 – Scheduled Wastes (Hazardous Waste) Management – labelling handling storage transfer and disposal of scheduled waste Duration of storage and limit of quantity maintained are within the regulatory compliance. Details of consignment of SW among others as follows; Despatches records as shown below. **Giram Estate** on 24/04/2025, SW409 – 0.386 mt, SW410 – 0.0081 mt, SW305 – 0.1400 mt, SW306 – 0.3970. Prior delivery dated 06/12/2024 type SW305 for 0.8020 mt, SW410 – 0.1610 mt and SW409 – 1.5900 mt, SW408 – 0.4020 mt. **Mostyn Estate** dated 09/12/2024, SW102 – 0.005 mt, SW305 – 0.594mt, SW410 – 0.0150, SW409 – 0.7950 mt, Prior delivery dated 21/05/2024 comprising of SW102 – 0.3290, SW305 – 0.0569 mt, SW 410 – 0.006 mt, SW408 – 0.0430 mt, **Giram Palm Oil Mill** on 26/11/2024, SW410 – 0.2840 mt, SW322 – 0.0527 mt, SW306 – 0.5260 mt and SW323 – 0.0523 mt, SW410 – 0.1340 mt, SW305 – 0.5250 mt and SW410 – 0.0690. Prior delivery was date on 21/06/2024 **Giram Palm Oil Mill** produced the following waste from the operations and activity. POME - Application at designated field in Giram Estate furrow system land application PR2023A. Layout plan no Effluent Treatment Plant no P83-ME-01 mentioned in the Jadual Pematuhan by DOE. Site was visited and verified in compliance without traces of any spillages. EFB - Application at designated field specified by Agronomist. Fiber/shell - Utilization as fuel in the boiler. Surplus fiber used in	

			field general upkeep & shell sold externally. Storage of SW are made in SW store and disposed to respective vendor registered with DOE	
7.3.3	The unit of certification does not use open fire for waste disposal.		There was no land preparation in SOU 29 Mill and Estates by burning ever since the organisation practiced zero burning as per the policy and guidelines in the • Group Biodiversity Policy Statement dated Sept 2024 signed by Group Managing Director, • EQMS-SOP-Section B2 - Under felling/clearing & land preparation, • Responsible Agriculture Charter Rev 3 – 2024 • Land Preparation for Terracing in ARM Manual. As advocated, the estate practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate No fire was used for waste disposal.	☒ 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.		Giram SOU 29 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			made by the Agronomist SD Guthrie Berhad. Annual fertilizer recommendations were made based on annual foliar sampling carried out by SD Guthrie Laboratory, R&D Centre, Carey Island. 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) forms.	
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 SD Guthrie Chemical Laboratory, R&D Centre, 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 the 2 estates Agronomic assessment and fertiliser recommendation was conducted by SD Guthrie Research Berhad to of formulate the manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar samplings for Ash, N, P, K, Mg, Ca & B had been were carried out in all Estates. The latest being: • Giram Estate: carried out in 17/04/2024 Report No: P163/2024, • Mostyn Estate carried out in 10/09/2024 Report Nos: P23/2024 Soil analysis for PH, Org C, Total N, Total P, Avail P, Exch K, Exch Ca & Exch Mg was carried out on a 5 years cycle basis and last carried out as follows: • Giram Estate: Report No S6/2024 dated 06/10/2024. • Mostyn Estate: Report No S5/2023 dated 27/09/2023. .	☒ 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 Estates 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 EFB was applied: • Giram Estate EFB application – P2018B – 68.44 ha total 1310 mt and P2021B – 70.91 ha 73.14 mt. • Mostyn Estate total EFB application P2021C of 52.94 ha of 966 mt. P2015A of 32.99 ha of 1319.62 mt . POME applied in Giram Estate via furrow system in field P23A. 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.		Giram SOU 29 continued to monitor their fertilizer inputs as recommended by their Chief Agronomist 1, Plant Nutrition & Protection, Sabah Region, who visited both estates during the annual foliar sampling carried out as mentioned under Indicator 7.4.2. Fertiliser application program was monitored using records like manuring master plan, program sheets, bin cards, field cost book, manuring audits by Planning and Monitoring Department (PMU) under Upstream Department. Records of programs and applications of fertilisers were made available to auditors. Noted from the records that the actual quantity of fertilisers recommended and applied in 2024 in mt are as follows: The Agronomist had recommended the following fertilisers for application in 2025; • **Giram Estate**	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Immature Areas: Comp 45, Borate, Kieserite, RP & NKC1. Mature Areas: RP, NKC1, Borate and Kieserite • **Mostyn Estate** Mature Areas: RP, NKC1, Borate, GML and Kieserite The rate of application kg per palm as recommended by the Agronomist is as follows; • Compound 45 – 5 kg/palm • Rock Phosphate – 2.00 to 2.25 kg/palm • NKC1 – 3.25 to 4.00 kg/palm • AS – 1.50 to 2.00 kg/palm • Kieserite – 0.75 to 1.75 kg/palm • Borate – 0.10 kg/palm	
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.		Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in estates of SOU 29 were classified as follows **Giram Estate** Bedup / Tg Lipat / Kiinabutan/Jerangan / Sipit / Kumansi / Paliu / Pinianakan / Apas / **Mostyn Estate** Binuang / Bombalai / Luba / Sogomana / Table There were no other problem soils (e.g. podzols and acid sulphate soils) on SOU 29. Map prepared by R&D Precision Agriculture Unit updated in Dec 2021. .	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.5.2	There is no extensive replanting of oil palm on steep terrain.		Like all SD Guthrie Estates, both estates continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: • Responsible Agriculture Charter Rev3 - 2024 • Slope & River Protection Policy • Buffer Zone & 25-degree slope and in item 8 Section 4 • Land Preparation for Terracing in ARM Manual. It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in some mature areas. The cover crop *Mucuna bracteata* had been planted along some slopes by management. Large areas with *Neprolepis biserrata* in the inter rows were sighted during the visit. The slope maps were provided by the R&D Precision Agriculture Unit Aug 2018 with details as follows: **Giram Estate - Main Division** 0-2 degree – 29.98% / 2-6 degree – 26.553% / 6-12 degree – 4.16% / 12-20 degree- 0.67% / 20-25 degree - 0.11% / >25 degree - 0.03%. **Mostyn Estate** 0-2 degree – 49.29% / 2-6 degree – 43.09% / 6-12 degree – 5.90% / 12-20 degree- 1.35% / 20-25 degree - 0.29% / >25 degree - 0.09%.	☒ 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.		This compliance being addressed in Responsible Agriculture Charter Rev3 2024 stating the following among others; “Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			existing crop all vegetative shall be maintained accordingly".	☐ 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 peat soil or soil categorized as marginal or fragile soil at both the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Extensive planting on marginal and fragile soils, is avoided in accordance and as addressed in the • Group Biodiversity Policy Statement. Sept 2023 signed by Group Managing Director. • Responsible Agriculture Charter Rev 3 in 2024 among others stated that 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		Soil surveys are done and available in a soil map at the estate. Topographic contour map is also available which are both used to manage the drainage and road works in both the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	infrastructure			☐ 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 both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	Note for 7.7.5 below).			
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ 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 water and ground cover management programme is documented in the SD Guthrie Agricultural Reference Manual (Water Management in Coastal and Peat lands) issued on 01.07.2011. Details are described in 7.8.1. individual estates and mill had their respective water management plan mainly to monitor among others the following; • Monitor the quality of main water inlet/outlet for pollutants from estate's operations. • Contingency during water shortage. • Field water management - side pit construction • Adequate field drains • Reuse/recycle waste water. • Peat soil water management	☒ 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		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and			

	rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☐ 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 mill /estates had established its Water Management Plan for year 2025 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; • Implementation of rain water harvest, • Construction of water gate and scheduled water pumping for effective management of field drains and field water level. • daily monitoring of bund / scheduled maintenance • Establishment of *mucuna bracteata* to prevent erosion, • Side drains at field road to control water, frond stacking, • Enhancement of ground vegetation at bare ground area. • Flood mitigation The water sources and usage and monitoring as shown below • Domestic water supply from own water treatment at respective estates and mill. • River / Water catchment for estate nursery and mill processing. Monitoring water supply on monthly basis. • Rain water – washing/gardening and use in workshop and chemical mixing • Monitoring though rainfall data collection. • Water tank for emergency water supply - The contingency plan as shown below; Water shortage prolonged dry season • To obtain water from local authority /estate catchment • To train/educate staff/workers to conserve water • To seek assistance from local authority • To obtain treated water supply from mill's WTP Severe water pollution/Contamination • obtain water from local authority • To train/educate staff/workers to conserve water • To seek assistance from local authority	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• To obtain treated water supply from mill's WTP The management plan was sighted and verified with the reduction plan with Issues /areas management action are shown herein. • Rain water collection - large containers are to be placed at strategic locations to collect rain water. The rainwater shall be recycled for washing heavy machinery • Leakage on plumbing system - Frequent inspection to detect leakages and fix any leakage. • Water compartmentalization - to conserve level of soil moisture. To minimize water stress during dry season • Handling of chemicals - To recycle water spillage while mixing of chemical at mixing area • Education - Avoid excessive usage during cleaning Close pipe to prevent water dripping • Water saving in nursery - To cease watering if rainfall recorded 8mm The estates monitor the rainfall data on daily basis for water management for the crop growth and catchment purposes and own treatment where required. Domestic water analysis was made on monthly basis was to include detection of coliform and e-coli content to ensure safe drinking water for the entire complex. It was confirmed that there was no restriction of clean water to the workers. All documents were sighted and verified.	

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).S		Giram Estate During site visit at Sungai Langgas and Sungai Kunak area (block P02F1 and P16B) was sighted that all natural vegetative were left along the riverbank and artificial drainage areas and the palms were demarcated with raid paint. Mostyn Estate During site visit at previously NCR at Block 2019A Ulu Balung Division was sighted that the areas were maintained with natural grasses along the artificial drainage. Auditor also verifies at along the buffer zone area at blockP20E, P19A, P19C (Ulu Balung Division) and at block P99B and P96B1 (main Division) was sighted that all natural vegetative were left along the riverbank areas and the palms were demarcated with raid paint	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The effluent treatment plant was made in accordance to legislative requirement and interview with operator in charge revealed that the operation was in accordance with standard operation procedure and legal requirements. No over flow was observed, and flow meter reading was recorded daily. The mill monitoring the effluent and submits to DOE through 'Borang Penyata Suku Tahunan'. License no 003585 valid till 30/06/2025) GPOM disposed effluent on land application in Giram Estate at field no P2023A. The site was visited and confirmed no spillage being observed from the furrow row. The results from final discharge were in compliance within the parameter limit for the analysis dated 14/01/2025, 10/02/2025, and 17/03/2025. Parameters specified by DOE is BOD of 20	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			mg/l. Performance is achieved at range below 10mg/l. All other parameters maintained well within the stipulated This is in compliance with the Schedule of Compliance issued by the DOE.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water are obtained from the own water catchment accumulated at a storage tank adjacent to the mill complex. The water usage monitoring is made on a monthly basis with the latest recording detailed sampled (water usage per mt in 2024 of fresh fruit bunches (FFB) below; The consumption varies from lowest 11133m3 to highest 20596m3. Respectively the ratio per mt FFB ranges from 1.37 to 1.97 with base line of 1.50 Variation in higher water usage is attributed to proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.	☒ 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.		A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report for 2025. The Environment Management Plan for efficiency of fossil fuel usage are detailed below: Backhoe, tractor operations • To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• To ensure the vehicle engine is turn off during idle time • To record vehicle activity which consume fuel Van / Supervisory vehicle • To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment • To record vehicle activity in order to eliminate waste activity which consume fuel. • to turn off vehicle engine during idle time. • Scheduled servicing for optimal performance Spillages of diesel • To regularly monitor vehicles and gen-set operations General • Education to employees on conservation • Promotion of solar lights The diesel utilization for the mill and estates is provided is recorded and remarked for any significant variation of consumption. Baselines are also provided in the data for yearly comparison Consumption has gradually reduced with the commissioning of the gas engine. (Units in Diesel L/FFB mt). • Giram Estate from lowest from 4.07 to 7.97 – 287268 liters baseline of 5.74 • Mostyn Estate recorded lowest 2.02 to 3.50 (37143 liters) Baseline 2.50 • Giram POM from lowest 3.18 to 5.21. (506144 liters) Baseline is 6.60 . The estates and mill record and monitor the diesel utilization over the running hour of machines and other vehicles running. Performance variation in view of several factors i.e. • Infrastructure of estates, • Community size • No. of vehicles / age of machine.	

			• To reduce reliance on fossil fuel by utilization of TNB supply for electricity supply. • Weather interference / crop production volume There is no opportunity for the estates to capitalize the utilization of fibre/shell produced from the mill as part of their energy production in replacement of fossil fuel with the current technology limitation. Reliance is made using the power generated from the turbine and SESB supply	
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.		SOU Giram used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. For input FY 2024, the report sends to auditor for verification. The input data was verified, and the details were reported on Appendix 3: Greenhouse Gas (GHG) Reporting Summary below.	☒ 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).		Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there was no new planting or new development of areas at Giram CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		The Environmental Aspect Impact Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertiliser, N_2O from fertiliser, Fuel Consumption, Peat Oxidation. Plans to reduce or minimise them are in place.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		There was no land preparation in SOU 29 Mill and Estates by burning ever since the organisation practiced zero burning as per the policy and guidelines in: • Group Biodiversity Policy Statement. • Sept 2024 signed by Group Managing Director. • EQMS-SOP-Section B2 – Under felling/clearing & land preparation • Responsible Agriculture Charter Rev 3 - 2024 • Land Preparation for Terracing in ARM Manual. As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estates. No fire was used for waste disposal.	☒ 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.		This is established in the ERP procedure. Therein containing; • Objective • Activity and prevention. • Function of Fire/ Rescue Team • Emergency Evacuation Plan / Drill The procedure was formalized by GSD and RHSE personnel for use in all operating units in CU estates and mill. Training related	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			to fire drill /prevention were held respectively the all estates and mill as follows; • Giram Estate – 30/12/2024 • Mostyn Estate - 12/05/2025 • Mostyn POM – 17/01/2025	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The entire CU estates and mill held stakeholders meeting respectively on the following date • Mostyn Estate dated 12 10/2024 • Giram POM dated 17/01/2025 • Giram Estate on 14/05/2025 Similar meetings were also held for the internal stakeholders for each unit. Information in slides form in relation to ERP procedure - Program Pencegahan Dan Langkah Kebakaran and Fire Prevention and Control Measure were presented. Therein containing • Objective • Activity and Fire Prevention. • Avoidance of land clearing using fire • No fire to be used in peat soil fields if any • In event of fire occurrence to contact the estate/mill management or Fire Department • Fire Prevention Procedures - A guideline been established for all SD Guthrie estates and mill to ensure their external stakeholders can give / request information directly to the operating units management in event of fire occurrence and to protect the areas from widespread of fire within 5 km radius. • Function of Fire and Rescue Team • Emergency Evacuation Plan / Drill The meeting also recorded to date there were no report or incidence relating to fire within the complex and surrounding communities.	☒ 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.		No new land clearing since Nov 2015 available at Giram CU, thus this Indicator is 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:		Identification and assessment of HCV habitats and protected areas within landholdings; and attempt assessments of HCV habitats and protected areas surrounding landholdings was	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

<table>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td>conducted on initially 2-27/07/2013, 27-30/08/2013, and 2-7/09/2013. A report titled ‘HCV Re-Assessment for Strategic Operating Unit (SOU) Sabah Central – South Zone – Jan 2014 (Version II)’ was available and verified. The assessment had covered all the High Conservation Value (HCV) within and adjacent to their estates. and the addendum dated April 2023 had covered all the High Conservation Value (HCV) within and adjacent to the SOU Giram the addendum stated that previous NCR remain the same. The Giram CU had identified the significant HCV
<table>
<tr><th>Estate</th><th>No.</th><th>Assessment Area</th><th>HCV</th><th>Area (Ha)</th></tr>
<tr><td rowspan="2">Giram Estate</td><td>1</td><td>Unplantable (>25^0 slopes)</td><td>4.2</td><td>48.77</td></tr>
<tr><td>2</td><td>Water catchment</td><td>4.1</td><td>0.63</td></tr>
<tr><td rowspan="2">Mostyn Estate</td><td>1</td><td>Unplantable (>25^0 slopes)</td><td>4.2</td><td>10.10</td></tr>
<tr><td>2</td><td>Water catchment</td><td>4.1</td><td>29.89</td></tr>
<tr><td colspan="4">Total</td><td>89.39</td></tr>
</table>
Based on monitoring report for 2025, there were RTE observed in the SOU (e.g. Crocodile and Short tailed macaque). The HCV management plan 2025 for Giram Estate and Mostyn Estate had accommodated management and monitoring strategies for the</td>
<td>☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
</tr>
</table>

			RTE in the Estates which included awareness, safety precautions for workers and protection for the RTE which included training and notice boards with message of hunting prohibitions and biodiversity awareness	
7.12.2 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative of Kg.. From the interviews, it was concluded that there is no evidence of any land dispute or new land clearing at SOU Giram.	☐ 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		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative of Kg.. From the interviews, it was concluded that there is no evidence of any land dispute or new land clearing at SOU Giram.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		Giram CU had a regular programme to educate its employees pertaining to the protection of the RTE as well as the protection of buffer zone and all protected areas. The CU has conducted a regular patrol of HCV areas, access and boundary of estates in its monitoring programme. Signage, such as “HCV attributes”, “No Hunting”, “No Fishing”, “Buffer Zone” was erected on sites. Prohibition in the use of chemicals had been applied in the buffer zone in the CU. In general, the HCV action plan for the Estates of SOU 29 had been implemented accordingly as per detailed in the report. The action plan for these HCVs had been incorporated in the HCV report. Signages, such as “No Hunting”, “No Fishing”, “Buffer Zone” were available and sighted. Briefing on the HCV and RTE species to external stakeholders was given at Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024. The detailed action plan concerning HCV are contained in the “HCV Management Plan for Financial Year 2025” for Giram Estate was verified. The HCV Action Plan was latest updated on 4/1/25.. For Mostyn Estate, the ‘HCV Action Plan (Continous)’ was updated on 3/1/25. Both action plans for Giram and Mostyn Estates had highlighted action to monitor the presence of RTE species such as Hornbill *(Enggang*), Muntjac (*Kijang*), Deer *(Rusa*), Crocodile *(Buaya)* and *Macaca nemestrina (Pigtail Macaque).* The action plan also highlighted the *r*esponsible measures to resolve human-wildlife conflicts.	☒ 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.		HCV Re-Assessment has been done latest on April 2023, and HCV Management Plan was also available for FY 2025 for operating units in Giram CU, but no rights of local communities have been identified in the HCV areas. Thus, the indicator was not applicable.	☒ 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.		The CU has regularly educated its employees via morning muster briefing about the need to protect the RTE species. Appropriate disciplinary measures will be taken if found violated. Information pertaining RTE and relevant CU policies were displayed at the morning muster station. Auditor has verified HCV training record dated 13/2/25 which was conducted for Mostyn Estate and Giram Estate on 3/2/25. For POM workers was on 9/2/2024. Briefing to the CU's external stakeholders were provided at Giram Estate on 26/9/2024 and Mostyn Estate on 14/10/2024. An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species.	☒ 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. On-going monitoring of the HCV area at Mostyn Estate and Giram Estate was conducted accordingly. <u>Mostyn Estate</u> Auditor has verified the latest HCV monitoring activity for Water Catchment as recorded in the 'HCV Monitoring' book dated 7/5/25, 26/4/25, 10/4/25, 21/3/25, 8/3/25, 28/2/25 and etc. <u>Giram Estate</u> Auditor has verified the latest HCV monitoring activity for remnant forest patch and water catchment as recorded in the 'Pemantatuan Kawasan HCV, Konservasi & Zon Penampan Ladang Giram' form dated 14/5/25, 7/5/25, 29/4/25, 17/4/25, 10/4/25, 28/3/25 and etc. To date, there is no new traces of elephant sighted.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Not applicable since there is no new land clearing As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SOU Giram since 1984-1992. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Head of Village/ Representative of Kg.. From the interviews, it was concluded that there is no evidence of any land dispute at SOU Giram.	☒ 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 Giram. 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)*	-	-	-	-
Principle 4: Respect Community and Human Rights and Deliver Benefits	-	-	-	-
Principle 5: Support Smallholder Inclusion	-	-	-	-
Principle 6: Respect Workers Rights and Conditions	-	-	-	-
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	-	1	-	**1**
Certification Systems Document	-	-	-	-
Total	**1**	**1**	-	**2**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	7.3.1
Nonconformity Number	RAR 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	16/05/2025
Nonconformity Issued To *(when more than one site/member)*: Giram POM, Mostyn Estate, Giram 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 2019**
Nonconformity Statement: the waste management plan was not implemented accordingly	
Evidence: a. Housing Complex at Giram POM: During the site visit to the housing complex at the POM, it was observed that food waste was being improperly disposed at the back of the housing areas. Additionally, at the rear of Housing No. GOP 04, the drainage system was found to be poorly channeled, leading to the accumulation of kitchen sediment in that area. This blockage has caused a foul odor and presents potential health and environmental concerns. b. Housing Complex at Mostyn Estate: A site visit to the housing complex near the oil palm planting areas at Mostyn Estate revealed that food waste was being disposed of at the back of the housing areas. This improper disposal practice poses potential risks of pest infestation and environmental pollution. c. Landfill Area at Giram Estate: During the site visit to the landfill area at Giram Estate, it was observed that domestic waste was scattered within the area. In consultation with the estate management, it was explained that the scattering of waste was attributed to encroachment by monkeys and monitor lizards.	
Root Cause Analysis	1. The current waste disposal and drainage design at COP 01 - 04 in the housing complex were originally designed based on standard occupancy and usage assumptions at that time. Over time, increase of no. of occupants has led to unanticipated kitchen sediment buildup. 2. These evolving patterns were not fully captured in routine inspections due to lack of manpower to

	conduct detailed weekly monitoring of housing area.
Correction(s)	OU Management has immediately cleared and flushed the drainage system behind Housing No. COP 04 to remove all blockages and accumulated sediment.
Corrective Action Implemented *(including any evidence submitted)*	1. OU Management will design and construct new drainage system at COP 01 – 04 to ensure that the issue will not recur in future. 2. OU Mangement has appointed PIC of each housing blocks to conduct weekly housing inspection in addition to PIOA inspection to ensure that all issues at housing area is addressed timely by OU Management. 3. OU Management to continously educate workers on proper food waste disposal to ensure that no blockage on the current/ future drainage system.
Date of Response	02/07/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted training proper food waste disposal / management conducted at POM on date 06/06/2025 by Mill Executive, and appointment letter for employees responsible to the respective blocks has been appointed for better monitoring. At Giram Estate sighted an evidence pictorial the land fill areas have been manage accordingly and request letter to Majlis Daerah Kunak for using Municipal land fill area on date 24/06/2025. Meanwhile at Mostyn Estate sighted training record for food waste management and disposal training conducted on 21/05/2025 y Senior Executive. Corrective action plan accepted, the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	DD Mmm YYYY

Indicator Number	2.1.1
Nonconformity Number	AB 1 of 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	16/05/2025
Nonconformity Issued To *(when more than one site/member)*: Giram 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 2019**
Nonconformity Statement: The legal requirement (OSHA 1994 – USECHH Regulation 2000) and OSHA 1994 – (OSH Noise Exposure Regulations 2019) was not compiled with.	
Evidence: 1) Giram Palm Oil Mill CHRA was held on 28/06/2024 by REHPRO Scientific Sdn Bhd (HQ/11/ASS/00/290) with an earlier assessment made from 05/08/2022 to 15/11/2022. Both reports therein mentioned a requirement for the mill to conduct and continue yearly testing and examination of lab fume hood system by DOSH registered HT2. The required exhaust fan system is available in the main laboratory. In addition, the mill to also conduct a similar installation at the Effluent Treatment Plant - Mini Laboratory in making sure that adequate no of air changes per hour since the testing /analysis are performed on lab bench top. The mill only held periodic local exhaust ventilation monitoring on 15/05/2024 by Christina Hing Ling HQ/15/ASS/00/253 for LEV inside the main laboratory lapsing the unit available at the ETP mini laboratory. 2) Giram Palm Oil Mill - The Noise Risk Assessment (NRA) for the mist blower activities was not available. During a site visit on 13/05/2025 a worker was observed using the machine for platform cleaning at a process station (empty bunch crusher) which is a routine operation in the mill.	
Root Cause Analysis	The current focus of monitoring activities has primarily been on the main laboratory, where the exhaust ventilation system is well-established and actively utilized. As a result, the extension of similar assessments to the ETP Mini Laboratory was not prioritized, due to the initial assumption that the lower intensity and frequency of chemical handling at that location posed a reduced exposure risk. This is due to the report findings were not fully discussed in any avenue. This led to an oversight in aligning the ETP Mini Lab's ventilation requirements with the latest CHRA recommendations which is to conduct monitoring for GEV. There was a misunderstanding by OU Management

	regarding classification of mist blower as noise source as the usage of the equipment is less than 2 hours unlike the other equipment/ machineries in the mill stations. This is due to lack of awareness on NRI/ NRA by OU Management.
Correction(s)	• Immediate scheduling and completion of the GEV monitoring and testing for the fume hood system at the Effluent Treatment Plant Mini Laboratory to ensure compliance with regulatory requirements on 15 May 2025. • Immediately declare the mist blower as a noise source in Noise Hazard Identification and engage with assessor to conduct the necessary Noise Risk Assessment scheduled in June 2025. • OU Management to engage with the RHSE department to conduct refresher training in June 2025 for management and persons-in-charge (PIC) on noise hazard identification and the requirements for Noise Risk Assessments.
Corrective Action Implemented *(including any evidence submitted)*	• Moving forward, any reports with regards to legal requirement compliance will be discussed during quarterly OSH Meeting to ensure that all findings are fully adhered to. • Develop a formal checklist and schedule for yearly GEV & LEV testing across all laboratory locations, including the ETP mini laboratory to ensure all testing are done accordingly. • Moving forward, OU Management to liaise with RHSE Department in case of any new equipment introduced to ensure understanding on the implementation of NRI/NRA is in accordance with the requirement.
Date of Response	02/07/2025
Audit Team Conclusion *(including any evidence reviewed)*	evidence was sighted that a Local Exhaust Ventilation (LEV) test was conducted by a Hygiene Technician from Dynakey Laboratories Sdn Bhd on 15/05/2025. Additionally, a memo dated 19/06/2025 from the mill manager instructed all lab operators to conduct analyses at the main laboratory. The Operating Unit (OU) has also established an LEV/GEV inspection checklist to ensure all equipment is in good condition before sampling operations are conducted. Furthermore, a Noise Risk Assessment (NRA) was carried out by Sherman Services & Supply. Based on the assessor's recommendations, a Noise Hazard Risk Identification checklist for the POU was developed to identify potential noise hazards within the OU.

	All these issues were tabled during the latest quarterly OSH Committee meeting on 13/06/2025 to ensure that hazard-related information can be effectively communicated to all employees. In addition, a training session on noise hazard identification was conducted for all employees on 06/06/2025.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	30/07/2025

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

Indicator Number	NA
Opportunity for Improvement Number	NA
Date of Opportunity for Improvement Issued	DD Mmm YYYY
Opportunity for Improvement Issued To *(when more than one site/member)*:	
Standard Reference	NA
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
6.7.3 (C)	STK 01 2024	Findings: One employee observed was not wearing appropriate personal protective equipment (PPE) Objective evidence: Mostyn Estate: In Field 03M, it was observed during the audit that 1 of 4 employees observed picking Loose Fruits was not wearing cotton gloves provided by the management but picking the loose fruits with his bare hands. This could lead to injury to his palm as well as be bitten by insects	1. Monitoring by staff and mandore in-charge on daily basis for usage of PPE by workers on the ground. 2. Issuance of spare cotton glove to mandore to ensure all workers are using PPE and replacement of cotton glove is available when carrying out field work.	The estates and mill workers and staff were provided with the respective PPE among others. • 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. • LF collector – cotton gloves / Wellington boots / safety helmets • Mill operators - Safety shoes, ear muff, safety vest,	**CLOSED**

				helmet, cotton glove • WTP operator - Safety boots, ear muff, safety vest, helmet, cotton glove, dust mask. Site visit to the respective OUs confirmed adherence and understanding of PPE requirement. • Giram Estate P2019C selective weeding and P2019C harvesting. • Mostyn Estate P2021C circle spraying and harvesting at PR2023B. • Giram POM – Operations from ramp to despatches including the effluent and water treatment plant facilities	

				As such the NCR raised is closed and concluded	

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

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: March 24, 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
	Nearby villagers.	13 – 16 MAY 2025 No feedback receives from stakeholders	Onsite interview	Positive feed back – good relationship , the stakeholders were invited to stakeholder meeting and can freely voice up the issues to the CU.	From the interviews, it can be concluded that there was no evidence of any

					land dispute at SOU Giram
	CPO Transporter	13 – 16 MAY 2025 No feedback receives from stakeholders	Onsite interview	Positive feed back – payment in timely manner.	From the interviews, it can be concluded that there was no evidence of forced labour .
	FFB supplier	13 – 16 MAY 2025 No feedback receives from stakeholders	Onsite interview	Positive feed back – payment in timely manner.	payment in timely manner.

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			794	
Sampled Worker Consulted/ Interviewed in This Audit			**114**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: ▪ A total of 114 employment agreements and 114 payslips (peak crop and low crop) were sampled during this audit. A review of documents for 114 sampled workers found that they have signed employment agreements with the estates/mill. ▪ Interviews with 114 sampled workers showed they understood the contents of agreement, as these were prepared in origin language as the case may be. For those who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. ▪ They are aware of their working hours (7.5 hours) and confirmed they were paid	NA
2	General workers	Site interviews		NA
3	Piece rated workers	Site interviews		NA
4	Mill Operator	Site interviews		NA
5	Processing (POM)	Site interviews		NA
6	Clerk	Site interviews		NA
7	Wireman	Site interviews		NA
8	Sprayer	Site interviews		NA
9	Manuring	Site interviews		NA
10	Foremen	Site interviews		NA

			overtime for any work in excess of 7.5 hours. There was no forced overtime. ▪ They have been getting salaries above minimum wages RM1,700. Salaries were paid before the 7th of every month. ▪ No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. ▪ No discrimination between migrant workers and local workers, between male and female workers. ▪ Comfortable housing with water and electricity provided by cu. ▪ OPP System implemented as mechanism to repair house defect. ▪ Have access to affordable food from the canteen/sundry shops within the estate/mill premises. ▪ Entitled to free medical facilities at the estate clinic. ▪ Have representatives who attend regular meetings (Social Dialog & SPIEU) with the management where they can put forward any complaints and or raise any issues.	

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification				
Sampled Previous Land User in This Audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
NA	*NA*	*NA*	*NA*	*NA*

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	NA	NA

					improve the efficiency of the receiving mills. Mill closure date on 23rd June 2024.		
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

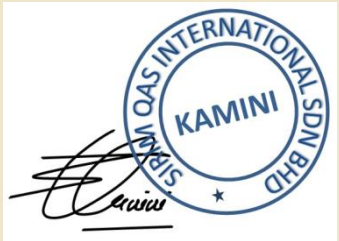
Audit finding	
☐	No nonconformity recorded.
☒	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☒	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by 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

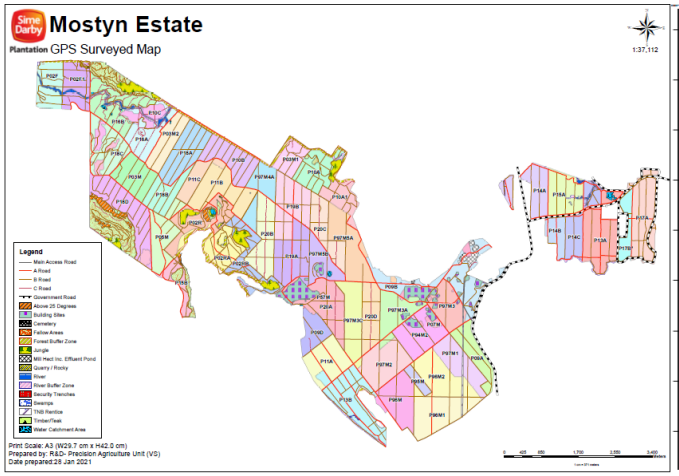
Signing by the Management Unit
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution 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.

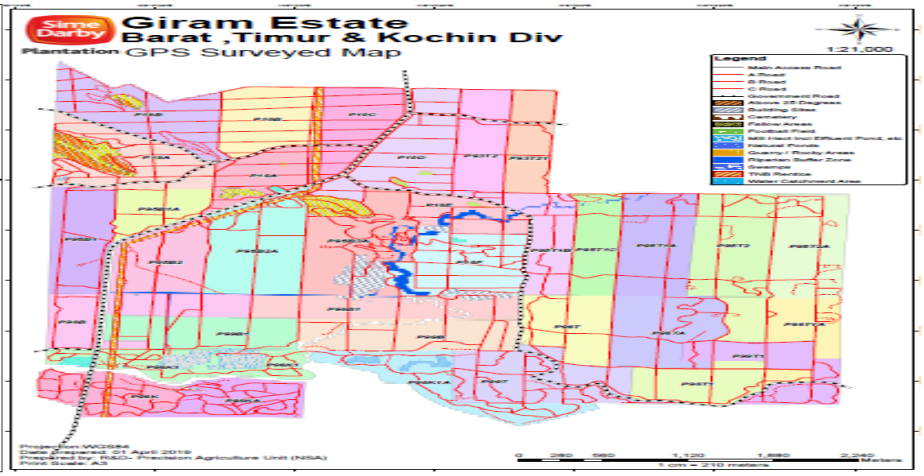
Acknowledged by:		
Name	Shylaja Devi Vasudevan Nair	 Signature
Position	Head, Sustainability Compliance Unit	
Date	29/08/2025	

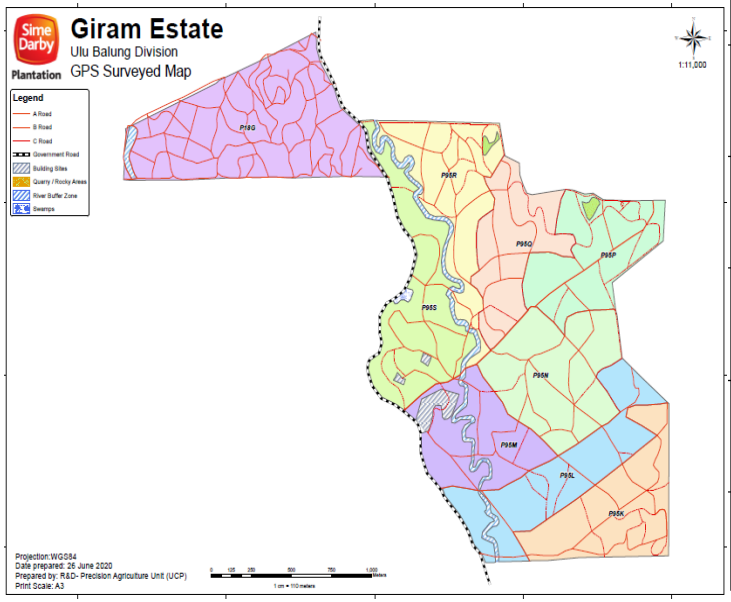
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	Rozaimee Bin Ab Rahman	
Position	Lead Auditor	
Date	4/8/2025	

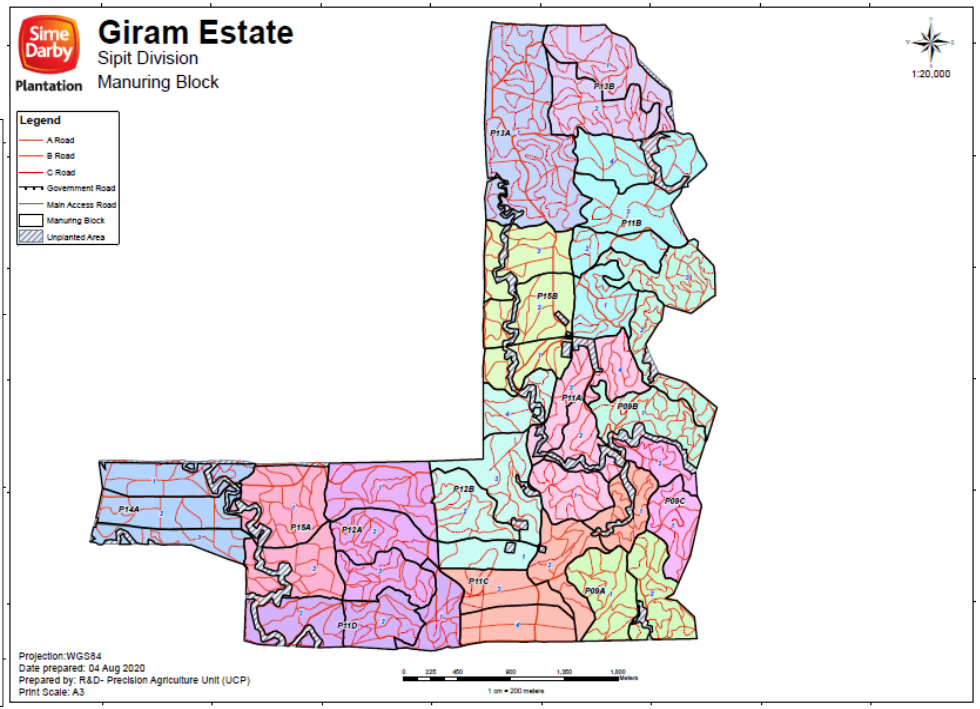
Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		 Signature
Name	Kamini Sooriamoorthy	
Position	Section Head	
Date	18/08/25 (Review date) 29/9/2025 (Approval date)	

Appendix 1: Location Map Unit of Certification and Supply bases









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

Assessment Type	Date of Audit	Changes
Choose	DD Mmm YYYY	e.g. additional of supply bases, changes of supply chain model, removal of certified area *etc.* The row can be added as necessary

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01/01/2024 until 31/12/2024 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 year 2024 for POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.15
PK	1.15
PKO	0.00
PKE	0.00

Extraction	**%**
OER	21.95
KER	4.66

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	18802.92
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	**18802.92**

Production	t/year
FFB Processed	129,631.82
CPO Produced	28456.57

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	34774.22	0.35	2183.94	0.82	0.00	0.00	36958.16
CO_2 Emission from Fertilizer	3568.70	0.04	235.80	0.09	0.00	0.00	3804.50
N_2O Emission	1943.53	0.02	110.56	0.04	0.00	0.00	2054.09
Fuel Consumption	613.95	0.01	34.18	0.01	0.00	0.00	648.13
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-31687.83	-0.32	-2060.87	-0.77	0.00	0.00	-33748.70
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**9212.57**	**0.09**	**503.61**	**0.19**	**4290.24**	0.00	**14006.42**

**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	25410.03	0.20
Fuel Consumption	88.12	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	25498.16	**0.20**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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