RSPO P&C CERTIFICATION AUDIT REPORT

(SD Guthrie Berhad – Strategic Operating Unit (SOU) 17 Kempas)

Audit Application Number:	PC25-002979
Assessment Type:	Recertification
Date of Audit:	04 Mar 2025 - 08 Mar 2025
Audit Report Number:	01
Revision Number:	0
Audit Report Date	11 June 2025

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	**SIRIM QAS INTERNATIONAL SDN. BHD.**
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(03) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCCS
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	SD Guthrie Berhad - SOU 17 Kempas
Address of the Management Unit/s	77000, Jasin, Melaka
Country	Malaysia
Websites	https://www.sdguthrie.com
Description of the Management Unit	The Kempas Certification Unit (Kempas CU) is one of the Strategic Operating Unit (SOU) of SD Guthrie Berhad. The CU is also known as SOU 17 and was initially certified to the RSPO P&C by SIRIM QAS International Sdn Bhd in 2015. The Kempas CU comprises of the Kempas Palm Oil Mill (Kempas POM) and four (4) supply base i.e. Kempas Estate, Kemuning Estate, Tangkah Estate and Serkam Estate. All the estates are owned by SDPB. The Kempas POM has a mill capacity of 60 mt/hr. All the estates have been fully developed before 2005, hence Principle 7 of the RSPO P&C is therefore not applicable. Kempas CU has applied to change their supply chain model from MB to IP in 2019, and registering as CU with two supply chain model, MB and IP in 2024. Request was approved by the RSPO EB. Just to note that since June 2019 onwards, only 100% certified crops have been received and processed.
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	Head, Sustainability Compliance, Group Sustainability Department
Management Representative Email	shylaja.vasudevan@sdguthrie.com

2.2.RSPO Membership Information

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

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00101
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000000347
prisma Trading Account ID	TA25-017042
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved (IP) and Mass Balance (MB) Supply Chain Models.
Supply Chain Model	☒ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	20 May 2010
Effective Date of Certificate:	20 May 2025
Expiry Date of Certificate:	19 May 2030
Name of Peer Reviewer	Harso Yuli Antena

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**
Kempas Oil Mill	MU25-016377	77000, Jasin, Melaka	60 MT/hr	N 2.3211	E 102.4269
Remarks: -					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Kempas Estate	SB25-004521	71000, Jasin, Melaka	Own/Managed Estate	N 2.2770	E 102.4652
Kemuning Estate	SB25-004524	76460, Tebong, Melaka	Own/Managed Estate	N 2.4643	E 102.3380

Tangkah Estate	SB25-005985	84900, Tangkak, Johor	Own/Managed Estate	N 2.3435	E 102.6375
Serkam Estate	SB25-005764	71000, Jasin, Melaka	Own/Managed Estate	N 2.3060	E 102.4610

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
Kempas Estate	4505.45	4368.22	-	-	28.75	-	-	-	108.48
Kemuning Estate	2659.47	2114.23	-	-	8.73	-	-	-	201.66
Tangkah Estate	2537.78	2360.19	-	-	13.92	-	-	-	163.67

Serkam Estate	2114.23	1821.89	-	-	-	-	-	-	292.34
TOTAL	**11828.51**	**10664.53**	-	**-**	**51.4**	-	**-**	**-**	**766.15**
Remarks: Kemuning Estate – variance of -11.58 ha due to land acquisition for KTMB									

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		
Kempas Estate	783.97	643.17	1581.92	1359.16	3584.25	4368.22
Kemuning Estate	248.47	192.5	875.97	797.29	1865.76	2114.23
Tangkah Estate	367.14	274.52	878.96	839.57	1993.05	2360.19
Serkam Estate	0	205.77	1087.14	528.98	1821.89	1821.89

TOTAL (ha)	**1399.58**	**1315.96**	**4423.99**	**3525**	**9264.95**	**10664.53**
Remarks:						

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	2026	2027	2028	2029	
Kempas Estate	326.76	212.23	436.64	362.68	330.39	1668.7
Kemuning Estate	139.76	147.41	232.73	231.74	41.36	793
Tangkah Estate	125.94	162.92	202.85	143.88	224.52	860.11
Serkam Estate	77.69	122.48	127.93	127.45	-	455.55
TOTAL (ha)	**670.15**	**645.04**	**1000.15**	**865.75**	**596.27**	**3777.36**

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Kempas Estate	Agents	RSPO Certified	2.2770° N	102.4652° E	76,067.250
Kemuning Estate	Agents	RSPO Certified	2.4643° N	102.3380° E	39,299.190
Serkam Estate	Agents	RSPO Certified	2.3435° N	102.6375° E	44,068.900
Tangkah Estate	Agents	RSPO Certified	2.3060° N	102.4610° E	33,420.180
Bradwall Estate	Diverted Crop	RSPO Certified	2.5689° N	101.9612° E	4,998.980
Bukit Asahan Estate	Diverted Crop	RSPO Certified	2.39389° N	102.54583° E	1,721.890
Bukit Pelandok Estate	Diverted Crop	RSPO Certified	2.69347° N	101.75625° E	266.730

Bukit Pilah Estate	Diverted Crop	RSPO Certified	2.7253° N	102.51196° E	194.000
Diamond Jubilee Estate	Diverted Crop	RSPO Certified	2.33056° N	102.48833° E	2,513.050
Kok Foh Estate	Diverted Crop	RSPO Certified	2.78553° N	102.50359° E	343.340
Labu Estate	Diverted Crop	RSPO Certified	2.75095° N	101.81756° E	375.130
Lanadron Estate	Diverted Crop	RSPO Certified	2.18020° N	102.73444° E	858.210
Muar River Estate	Diverted Crop	RSPO Certified	2.57423° N	102.75241° E	728.490
Pagoh Estate	Diverted Crop	RSPO Certified	2.07795° N	102.71870° E	1,606.090
Pengkalan Bukit Estate	Diverted Crop	RSPO Certified	2.1250° N	102.7422° E	1,840.300
Pertang Estate	Diverted Crop	RSPO Certified	2.97219° N	102.25639° E	982.450

Salak Estate	Diverted Crop	RSPO Certified	2.5164° N	101.8939° E	389.720
Sengkang Estate	Diverted Crop	RSPO Certified	2.44167° N	101.91148° E	2,579.810
Sepang Estate	Diverted Crop	RSPO Certified	2.70395° N	101.74391° E	50.400
Sg Bahru Estate	Diverted Crop	RSPO Certified	2.38829° N	102.09648° E	3,211.970
Sg Gemas Estate	Diverted Crop	RSPO Certified	2.58292° N	102.55091° E	235.480
Sg Sabaling Estate	Diverted Crop	RSPO Certified	2.84789° N	102.48405° E	57.550
Sg Senarut Estate	Diverted Crop	RSPO Certified	2.57615° N	102.69227° E	378.860
St Helier Estate	Diverted Crop	RSPO Certified	2.77568° N	102.44202° E	418.670
Sua Betong Estate	Diverted Crop	RSPO Certified	2.5071° N	101.90431° E	591.710

Tampin Linggi Estate	Diverted Crop	RSPO Certified	2.51586° N	101.99597° E	814.580
Tanah Merah Estate	Diverted Crop	RSPO Certified	2.64216°N	101.78924°E	620.790
Welch Estate	Diverted Crop	RSPO Certified	2.45611° N	102.65333° E	483.790
				TOTAL	219,117.510

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	20 July 2025
	End Date	19 May 2026
Projected Certified FFB Volume (MT)	205,107.970	
Average Production Yield (MT/ Ha)	19.23	
Projected CSPO Certified Volume (MT)	Identity Preserved	43,688.000
	Mass Balance	
Projected CSPK Certified Volume (MT)	Identity Preserved	10,624.590
	Mass Balance	
Oil Extraction Rate (OER) (%)	21.30%	
Kernel Extraction Rate (KER) (%)	5.18%	

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

Name of Palm Oil Mill	**Kempas Oil Mill**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	20 July 2023	Start Date	20 July 2024
	End Date	19 July 2024	End Date	19 July 2025
Actual Production Period Reported	From	20 July 2023	From	20 July 2024
	To	19 July 2024	To	12 June 2025
Projected FFB Certified Volume (MT)	196,753.37		219,120.00	
Actual production of FFB (MT)	196,596.60		219,117.51	
Projected CSPO Certified Volume (MT)	33,381.61		50,503	
Actual CSPO Production Volume (MT)	43,071.37		43,090.315	
Actual CSPO Volume Sold as RSPO Certified (MT)	33,198.73		35,443.630	
Actual CSPO Volume Sold as Conventional (MT)	5,291.20		6,855.690	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	38,489.93		42,299.320	
Actual CSPO credits sold (where applicable)	-		-	

Projected CSPK Certified Volume (MT)	8,289.07	12,293
Actual CSPK Production Volume (MT)	10,153.41	11,007.930
Actual CSPK Volume Sold as RSPO Certified (MT)	6,277.14	8,691.070
Actual CSPK Volume Sold as Conventional (MT)	3,756.46	2,221.830
Actual CSPK Volume Sold under Other Scheme (MT)	0	0

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

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

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

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

Add tables as necessary

4. Audit Programme

4.1. Audit Methodology

The audit covered the Kempas Palm Oil Mill and 4 of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document. The 4 supply base covered during the audit are Kempas Estate, Tangkah Estate, Kemuning Estate and Serkam 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	Lead Auditor	ASI17IDGG4
Rozaimee Ab Rahman	Auditor	ASI1AU6HF7
Amir Bahari	Auditor	ASI1HR2NNE
Ismail Adnan Abdul Malek	Auditor	ASI13MZBJC

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
04 March 2025	8.00 am -5.00 pm	ASI1AU6HF7 (RAR)	Kempas POM	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4 (MZK)		Coverage of assessment: (SCCS) ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures

				▪ Purchasing and goods in ▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
		ASI1HR2NNE (AB)		Coverage of assessment: (GMP, Environment Safety) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE

				▪ Training and skill development programs Continuous improvement
		ASI13MZBJC (IA)		Coverage of assessment: (Social – External) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers
		ASI1AU6HF7 (RAR)		Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.

05 March 2025	8.00 am -5.00 pm		Tangkah Estate	▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)		Coverage of assessment: (Environment GAP Safety) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs ▪ Continuous improvement

		ASI13MZBJC (IA)		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement
		ASI17IDGG4 (MZK)		Coverage of assessment: (Social – Internal, TBP, GHG, Metrics Template) ▪ 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. ▪ 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) ▪ TBP, GHG, Metrics Template ▪ Training and skill development programs Continuous improvement
06 March 2025	8.00 am -5.00 pm	ASI1AU6HF7 (RAR)	Kemuning Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)	Kemuning Estate	Coverage of assessment: (Environment GAP Safety) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings.

				▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs Continuous improvement
		ASI13MZBJC (IA)	Kemuning Estate	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.

				▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI17IDGG4 (MZK)	Kemuning Estate	Coverage of assessment: (Social – Internal, TBP, GHG, Metrics Template) ▪ 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. ▪ 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) ▪ TBP, GHG, Metrics Template ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7 (RAR)	Serkam Estate	Coverage of assessment: (Social – Internal)

07 March 2025	8.00 am -5.00 pm			▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)	Serkam Estate	Coverage of assessment: (Environment GAP Safety) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones

				▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Training and skill development programs Continuous improvement
		ASI13MZBJC (IA)	Serkam Estate	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers

				Continuous improvement
		ASI17IDGG4 (MZK)	Serkam Estate	Coverage of assessment: (Social – Internal, TBP, GHG, Metrics Template) ▪ 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. ▪ 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) ▪ TBP, GHG, Metrics Template ▪ Training and skill development programs Continuous improvement
			Kempas Estate	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations

08 March 2025	8.00 am – 5.00 pm			▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1HR2NNE (AB)	Kempas Estate	Coverage of assessment: (Environment GAP Safety) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 18B ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management

				▪ Chemical management ▪ PPE ▪ Training and skill development programs Continuous improvement
		ASI13MZBJC (IA)	Kempas Estate	Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI17IDGG4 (MZK)		Coverage of assessment: (Social – Internal, TBP, GHG, Metrics Template) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc.

			Kempas Estate	▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ TBP, GHG, Metrics Template ▪ Training and skill development programs Continuous improvement
	3.30 pm 4.30pm	ASI17IDGG4 (MZK) ASI1AU6HF7 (RAR) ASI13MZBJC (IA) ASI1HR2NNE (AB)	Kempas Estate	Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO Closing meeting at the Kempas Estate End of audit

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

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

No Changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited (i.e. 1 mill)
Own/Managed Estates	4	Low Risk	Minimum sample	4 estates
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower		Choose an item		

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

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2025	2026	2027	2028	2029
Kempas POM	☒	☐	☐	☐	☐
Kempas Estate	☒	☐	☐	☐	☐
Kemuning Estate	☒	☐	☐	☐	☐
Serkam Estate	☒	☐	☐	☐	☐
Tangkah Estate	☒	☐	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: MOHD ZULFAKAR BIN KAMARUZAMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation in Several companies such KLK, IOI, Tradewinds. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 4001 and qualified social Auditor under RSPO Training, attended the DLW training in 2022 and worker welfare training in 2021 and refresher Endorsed RSPO P&C Lead Auditor Course in 2024. He is a qualified RSPO P&C, RSPO Supply Chain, MSPO Supply Chain and MSPO Lead Auditor.

A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard, refresher Endorsed RSPO P&C Lead Auditor Course in 2024.and completed evaluation and qualified as lead auditor RSPO since 2015
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2024.

Audit Team Members: Rozaimee Ab Rahman (RAR), Ismail Adnan (IA), Amir Bahari (AB)

Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit Team Leader: ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	Audit Team Member: ASI1AU6HF7 (RAR)	Holds a B. Sc. in Agriculture from Universiti Putra Malaysia (UPM)
	Audit Team Member: ASI13MZBJC (IA)	Holds a Bachelor of Science (Forestry) from University of Washington U.S.A. and Master of Forestry from University of British Columbia, Canada
	Audit Team Member: ASI1HR2NNE (AB)	Holds a Diploma Palm Oil Milling Technology & Management from MPOB Bangi and B. Sc (Hons) Chemistry USM Pulau Pinang
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Leader: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member: ASI1AU6HF7 (RAR)	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: ASI13MZBJC (IA)	Holds a Master of Forestry, University of British Columbia, Canada. experience as Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.

	Audit Team Member: ASI1HR2NNE (AB)	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: ASI17IDGG4 (MZK)	Completed RSPO P&C lead auditor course in 2015 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member: ASI1AU6HF7 (RAR)	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: ASI13MZBJC (IA)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
	Audit Team Member: ASI1HR2NNE (AB)	Completed RSPO P&C lead auditor course in 2018 by David Ogg & Partners and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit Team Leader: ASI17IDGG4 (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member: ASI1AU6HF7 (RAR)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member: ASI13MZBJC (IA)	Successfully attended 5-day lead auditor course for ISO 9001 in 2016
	Audit Team Member: ASI1HR2NNE (AB)	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: ASI17IDGG4 (MZK)	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2024.
	Audit Team Member: ASI1AU6HF7 (RAR)	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: ASI13MZBJC (IA)	Can demonstrate of the latest version of RSPO Certification Systems as just completed

		refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
	Audit Team Member: ASI1HR2NNE (AB)	Can demonstrate of the latest version of RSPO Certification Systems as just completed refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit Team Leader: ASI17IDGG4 (MZK)	Not audited this.
	Audit Team Member: ASI1AU6HF7 (RAR)	Not audited this.
	Audit Team Member: ASI13MZBJC (IA)	Not audited this.
	Audit Team Member: ASI1HR2NNE (AB)	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit Team Leader: ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015 with latest on 2024.
	Audit Team Member: ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2018, with latest on 2024.
	Audit Team Member: ASI13MZBJC (IA)	Had completed and pass evaluation of RSPO lead auditor since 2017, with latest on 2024.
	Audit Team Member: ASI1HR2NNE (AB)	Had completed and pass evaluation of RSPO lead auditor since 2015, with latest on 2024
Knowledgeable and experience of the local/regional laws	Audit Team Leader: ASI17IDGG4 (MZK)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1AU6HF7 (RAR)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI13MZBJC (IA)	Knowledgeable and experience of the local/regional laws
	Audit Team Member: ASI1HR2NNE (AB)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit Team Leader: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in

		HCV and HCS assessment auditing since 2015.
	Audit Team Member: ASI1AU6HF7 (RAR)	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member: ASI13MZBJC (IA)	Not Audited
	Audit Team Member: ASI1HR2NNE (AB)	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: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	Audit Team Member: ASI1AU6HF7 (RAR)	He had more than 7 years of working experience in the oil palm operation.
	Audit Team Member: ASI13MZBJC (IA)	Not Audited
	Audit Team Member: ASI1HR2NNE (AB)	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: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI13MZBJC (IA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and Holds a Master of Forestry, University of British Columbia, Canada. experience as Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing
	Audit Team Member: ASI1HR2NNE (AB)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of

		working experience in the oil palm operation.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit Team Leader: ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 7 years of working experience in the oil palm operation and auditing social.
	Audit Team Member: ASI13MZBJC (IA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and Holds a Master of Forestry, University of British Columbia, Canada. experience as Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing
	Audit Team Member: ASI1HR2NNE (AB)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 30 years of working experience in the oil palm operation.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit Team Leader: ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	Audit Team Member: ASI1AU6HF7 (RAR)	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: ASI13MZBJC (IA)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2020 and Possessed M.Sc. in Advancement of Biodiversity and B.Sc. (Hons) in Conservation Biology from Universiti Malaysia Sabah. She had 3 years of working experience at a public listed oil palm plantation organization specializing in sustainability and auditing experience in HCVF and social issues in the oil palm operation since 2017

	Audit Team Member: ASI1HR2NNE (AB)	He had 7 years of working experience in the oil palm operation. Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Fluent in one of the main national languages	Audit Team Leader: ASI17IDGG4 (MZK)	Fluent in Malays and English
	Audit Team Member: ASI1AU6HF7 (RAR)	Fluent in Malays and English
	Audit Team Member: ASI13MZBJC (IA)	Fluent in Malays and English
	Audit Team Member: ASI1HR2NNE (AB)	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor 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: ASI17IDGG4 (MZK)	Had completed RSPO Supply Chain auditor training course in 2016 and experienced auditing supply chain since 2016.
	Audit Team Member: ASI1AU6HF7 (RAR)	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018.
	Audit Team Member: ASI13MZBJC (IA)	Not Audit
	Audit Team Member: ASI1HR2NNE (AB)	Not Audit

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans		SOU 17 Kempas CU continued to utilize its website to disseminate public information related to company policies, land titles, human rights, FPIC, safety and health plans, pollution prevention, and the procedure for handling complaints and grievances, accessible through the SD Guthrie website. In addition, Yayasan SD Guthrie broadened its role in supporting social programmes, expanding from providing scholarships to also funding impactful initiatives in conservation, community outreach, and development, with further details available on its dedicated website. Furthermore, gender distribution data for all worker categories, including management, administrative staff, permanent and casual workers, and piece-rate workers, was made available at the estate and mill offices under the record titled “Regional Office, Estate and Mill/Factory Manpower Tracking by Country.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(Criterion 8.1); • Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		SOU 17 Kempas CU has actively engaged with stakeholders through scheduled meetings to share updates on RSPO certification, as well as environmental, social, safety, and legal requirements applicable to all operating units. These meetings were conducted in appropriate languages to ensure clear communication and understanding among all parties. Stakeholders, including government agencies, schools, villagers, private sectors, and internal representatives, raised issues and discussed them with the management during these sessions. For instance, the latest stakeholder meeting for Tangkah Estate was held on 6 February 2025, with additional internal social dialogues conducted on 19 February and 19 January 2025. Kempas Estate and POM held their most recent combined meeting on 7 February 2025, with internal social dialogues previously conducted on 14	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			March, 15 February, and 17 January 2024. Similarly, Serkam conducted its latest external meeting on 15 January 2025, with internal dialogues on 8 February, 10 January, and 19 December 2023. Kemuning held its latest external stakeholder meeting on 24 January 2025, followed by an internal dialogue on 14 December 2024. Evidence of these stakeholder consultations is available, and feedback gathered has been documented in the Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) action plans. Additionally, SOU 17 Kempas CU continues to disseminate public information such as land titles, human rights policies, FPIC, safety and health plans, pollution prevention measures, and grievance procedures through the SD Guthrie website at http://www.sdguthrie.com/.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Kempas CU has maintained comprehensive records of all requests for information and corresponding responses through inspection books and official correspondence at both the mill and supply bases. The procedure for managing such requests is outlined in Section 3 – Documentation and Communication of the Plantation Quality Management System Manual dated 1 November 2008. These records include requests from government agencies, regulatory bodies, and local communities. For instance, Kempas POM recorded visits from DOSH officers on 18 September and 10 July 2024 for annual statutory inspections, with all recommendations duly addressed by the mill management. Similarly, a DOE officer conducted a Field Citation Audit on 24 September 2024, and appropriate corrective actions were taken. At Tangkah Estate, DOSH conducted an inspection on 25 February 2025 for air receivers, confirming compliance with pressure safety standards, and all recommendations were rectified by the estate. Kemuning Estate underwent a Compliance Safety Audit by DOSH	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			on 21 November 2024, and Serkam Estate had its statutory compressor inspection on 14 January 2023, both with satisfactory outcomes and corrective actions taken where necessary. The Kempas Estate also received visits from DOSH on 25 February 2025 and 10 July 2024, with communications confirmed through verified emails and letters. Additionally, DOE conducted a Field Citation Audit at Serkam Estate on 11 July 2024, where recommendations were made and acted upon. Management documents relating to environmental, social, and legal matters were made publicly available, except in cases where commercial confidentiality or potential negative environmental or social impacts necessitated restriction. Relevant information was also provided to stakeholders during the annual stakeholder meeting and Social Dialogue sessions.	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		SD Guthrie has established a Standard Operating Procedure titled "Procedure for External Communications," documented in the Standard Operating Manual (Version 1, Year 2008) dated 1 April 2008, under its broader Consultation and Communications framework. A review of internal and external communication records confirmed that all operating units within SOU Kempas adhered to the procedures outlined in this manual. Internal communications were effectively managed through documented meetings, briefings, and memos, supported by the display of notices, posters, and pamphlets on notice boards at offices and muster grounds. Regular morning briefings served as a key platform for management to disseminate information on policies, procedures, rules, and other operational matters to employees. External communications were primarily conducted through formal correspondence and maintained in designated External Communication Files. Additionally, the Stakeholder Consultation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Procedure outlined the process for identifying and addressing the impacts of the company's operations through interviews, consultations, discussions, and meetings with relevant stakeholders. The company also implemented a Communication Procedure that provides a clear mechanism for both internal and external stakeholders to lodge complaints or grievances concerning safety, health, environmental issues, disputes, and other matters. These procedures have been communicated to workers during muster briefings, and interviews with employees confirmed their awareness and understanding of the communication channels available to them.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The stakeholder list for FY 2025 was established and made available at both the mill and estate, as confirmed during the audit. The list included a comprehensive range of internal and external stakeholders such as workers' representatives, the gender committee, local communities, authorities, contractors, suppliers, FFB suppliers, and NGOs. Each stakeholder entry was supported by a nominated representative, along with their contact number and address, ensuring clear and accessible lines of communication.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		The SOU Kempas certification unit complies with the Code of Business Conduct (COBC) established by SD Guthrie Berhad, dated February 2025, which outlines standards on equal opportunity, non-discrimination, anti-corruption, conflict of interest, harassment, and anti-money laundering, among others. All contracts between SD Guthrie and its contractors include a clause requiring compliance with this COBC. This includes various contractors engaged with the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Kempas POM and Estates. To reinforce this, all vendors have signed the Vendor Integrity Pledge, which includes a declaration against all forms of exploitation, including modern-day slavery and human trafficking. The most recent reaffirmation of this pledge was in February 2025. Training and awareness sessions on the COBC were conducted for mill and estate workers during morning muster briefings in March and April 2025, with attendance records and photos verified. For external stakeholders, including contractors and suppliers, an awareness session was held at Kempas POM hall on 18 March 2025, with a signed attendance list and policy brochures distributed. Key COBC elements were also displayed through posters placed in visible locations at mill and estate offices, ensuring ongoing communication and visibility of the policy.	☐ 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.		To ensure compliance with the Code of Business Conduct (COBC), SD Guthrie has implemented several monitoring systems. These include internal audits conducted by the Group Integrity Governance Assurance Department and a tender committee responsible for awarding contracts to maintain independence and transparency. Additionally, a Vendor COBC has been developed to set the behavioral standards expected of all suppliers, consultants, agents, contractors, and service providers who engage directly with the Group. All vendors are required to formally declare their compliance through the SD Guthrie Vendor Integrity Pledge, which includes commitments to eradicate all forms of exploitation, such as modern-day slavery and human trafficking. This pledge was initially established on 14 March 2023 and was reaffirmed in the latest update in February 2025.	☒ 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.		Kempas CU as SOU 17 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 17 had obtained and renewed license and permits as required by the law. The SOU has complied to all regulations regarding Land Title, OSH, Environment and etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The Legal & Other Requirements Register (LORR) covers all the necessary regulatory requirements. The LORR was latest reviewed dated 06/02/2025. 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)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Preventive and Control Infectious Disease Act 1988 • Movement Control Order 2020 for Covid-19 • Min wages order 2024 • Anti- Sexual Harassment Act 2022. • Workers Min Std Housing Amenities (Amendment) Act 2019 revised on 24/01/2020. GSD (Group Sustainability Department) based at Head Office is responsible to track changes in the law and the information was disseminated to all of its plantations and mills. GSD is responsible for tracking any changes to the Acts and Regulations. In addition, the Region CEO/GM also played a role in disseminating new Acts & Regulations to all the mills and estates in the Region. • This was made via communication with the publisher of the documents. • This mechanism was outlined in its procedure. • The updating of the legal register is made on a periodical basis. • Changes in the legal register if any are communicated to the respective BU (Business Unit). The SOU 17 had entirely adopted the SD Guthrie established documented system for identifying, tracking, accessing and updating the legal requirements. It had ensured that all applicable legal requirements pertaining to RSPO are established, implemented and maintained. The latest LORR revision dated 06/02/2025 was made for the following changes. • Min Wages Order 2024. • Akta Kawalan Produk Merokok Demi Kesihatan Awam 2024" (Akta 852)	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Legal and authorized boundaries across SOU Kempas CU estates are clearly demarcated and properly maintained, with no evidence of planting beyond these boundaries. During the audit, boundary markers were verified at all estates. At Kempas Estate, the boundary between Block P11A and P84 with IOI Plantation Jasin Lalang is clearly defined by boundary drainage and marked	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			with red paint. Similarly, the boundary between Blocks P94E and P94F with a smallholder rubber plantation is marked with red pegs, trenches, and appropriate signage. In Tangkah Estate, the boundary between Block P09D and Taman Bulumong is maintained with boundary drainage and red paint markings, while the boundary between Block PR23B and neighbouring villagers is also visibly marked and preserved. At Serkam Estate, the boundary between Block 06B and adjacent smallholders is maintained with drainage and red paint markings, and the boundary between Block P02D and Abu Zahar Vocational School is secured with a chain-link fence. Kemuning Estate maintains its boundary between Block P06A and Kampung Tebong with a boundary drain and red-painted pegs. These measures confirm that the estates uphold compliance with legal land boundaries.	☐ 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 stakeholder lists for all operational units within SOU Kempas CU namely Kempas POM, Kempas Estate, Serkam Estate, Tangkah Estate, and Kemuning Estate were available and verified during the surveillance audit. These lists were last updated on 5 March 2025 and include relevant stakeholders such as government agencies (e.g., MPOB, Department of Immigration, Department of Environment, Labour Department), the Indonesian consulate, nearby schools, and local villages. The lists also cover various business partners including harvesting contractors, replanting contractors, suppliers, and transporters. Each entry includes detailed contact addresses, and the lists are regularly updated as necessary to ensure accuracy and relevance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		All contracts signed with third-party service providers and contractors across SOU Kempas CU, including those for FFB and EFB transport, contain specific clauses mandating compliance with applicable legal requirements. This compliance can be demonstrated by the third parties, with evidence of legal due diligence available from a sample of contracts reviewed during the audit. For Kempas POM, contracts were sighted with Kxx Sxxx Lxx Txxxxxxxx Sdn. Bhd. (bin shunting), Txx Txxxx Kxxx Sdn. Bhd. (CPO transport), Mxxxxxxxxxxx a/x Rxxx (rubbish collection), Kxxxxxx Lxxxxx Ent. (grass cutting), Nxxxxxxxxx Sxxxxxxxxxx (canteen rental), and Pxxxxx Txxxxxx (wheel loader rental), all with valid contract dates in 2025 and 2026. Similarly, Kempas Estate contracts included Rxxxxxxxx Sxxxx (FFB transport), Gxxxxxx Mxxxxxxxx Ent. (backhoe rental), and Mxxxxxxxxxxx Rxxx (grass cutting). For Serkam Estate, agreements were verified with Kxx Sxxx Lxx Txxxxxxxx Sdn. Bhd. (EFB transport), Sxx Yxxxxxxxxxx Kxxx Ent. (backhoe rental), Sxxxxx Mxxx Bxxxxxxx Cxxxxxxxxxx (civil works), and Sxxxxxxxx a/x Sxxxxxxxx (shop premise rental). In Kemuning and Tangkah Estates, contracts were found with Kxx Sxxx Lxx Txxxxxxxx Sdn. Bhd. (FFB transport), and in Tangkah Estate, also with Rxxxxxxxx Sxxxx (rubbish collection). Each agreement includes specific clauses—such as Clause 18 and the Vendor Integrity Pledge (VIP)—that require adherence to legal obligations. The VIP commits vendors to uphold labour and human rights, ethical conduct, and compliance with laws on anti-bribery, fraud, and corruption. Further verification was conducted through the Online Vendor Registration (OVR) system and the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Vendor Code of Business Conduct (VCOBC), both of which reinforce the Group's due diligence process. All contracts also explicitly include clauses requiring compliance with employment laws, ensuring contractors meet all legal requirements related to labour and human resources.	
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 across SOU Kempas CU include specific clauses requiring compliance with employment laws, explicitly covering the prohibition of child labour, forced labour, and trafficked labour. This was verified through a review of sampled contracts during the audit. For Kempas POM, the audit team sighted contracts with Kxx Sxxxx Lxx Txxxxxxxx Sdn. Bhd. (bin shunting), Txx Txxxx Kxxxx Sdn. Bhd. (CPO transport), Mxxxxxxxxxxx a/x Rxxx (rubbish collection), Kxxxxxx Lxxxxx Ent. (grass cutting), Nxxxxxxxxx Sxxxxxxxxxxxx (canteen rental), and Pxxxx Txxxxxx (wheel loader rental), all of which included clauses aligned with employment law and ethical labour practices. Similarly, contracts for Kempas Estate with Rxxxxxxxx Sxxxx (FFB transport), Gxxxxxx Mxxxxxxxx Ent. (backhoe rental), and Mxxxxxxxxxxx Rxxx (grass cutting) also contained provisions disallowing the employment of children, as well as any form of forced or trafficked labour. In Serkam Estate, reviewed contracts with Kxx Sxxxx Lxx Txxxxxxx Sdn. Bhd. (EFB transport), Sxx Yxxxxxxxxxx Kxxx Ent. (backhoe rental), Sxxxx Mxxx Bxxxxxxx Construction (civil works), and Sxxxxxxxx a/x Sxxxxxxxx (shop rental) were found to contain similar clauses ensuring legal and ethical labour compliance. Contracts for Kemuning and Tangkah Estates with Kxx Sxxxx Lxx Txxxxxxx Sdn. Bhd. (FFB transport), and with Rxxxxxxx Sxxxx (rubbish collection at Tangkah) were also confirmed to	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			include clauses that explicitly prohibit the use of child, forced, or trafficked labour. The audit team verified that all sampled contracts met the required legal standards and contractual commitments to uphold fundamental labour rights, as part of SD Guthrie's broader ethical and compliance framework.	
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		Since May 2020, Kempas Palm Oil Mill has operated as an Identity Preserved (IP) Mill under RSPO Certificate No. RSPO-PC 00101, issued on 20 May 2020 and valid until 19 June 2025. As an IP Mill, it exclusively receives and processes FFB from its own internal sources, specifically Kempas Estate, Kemuning Estate, Tangkah Estate, Serkam Estate, and other estates within the SD Guthrie Group. Each supplying estate holds a valid MPOB license and maintains geo-location data for the origin of its FFB. No FFB is sourced from smallholders, rendering the related indicator not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Since May 2020, Kempas Palm Oil Mill has been operating as an Identity Preserved (IP) Mill under RSPO Certificate No. RSPO-PC 00101, valid from 20 May 2020 to 19 June 2025. As an IP-certified facility, the mill exclusively receives and processes FFB from its own internal sources, which include Kempas Estate, Kemuning Estate, Tangkah Estate, Serkam Estate, and other estates within the SD Guthrie Group. It does not accept FFB from smallholders, collection centers, agents, or intermediaries. As such, the related indicator on sourcing from external parties is not	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			applicable.	☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		The four estates Kempas, Tangkah, Serkam, and Kemuning demonstrate a strong commitment to long-term economic and financial viability through their annual budgets for 2023 to 2029. These budgets cover essential activities such as cultivation, harvesting, welfare, capital expenditure, and RSPO compliance. Mature and immature plantation areas remain stable, with Kempas having the largest mature area (~3,200 ha) and Tangkah, Serkam, and Kemuning ranging between 1,400 to 2,000 ha. Projected Fresh Fruit Bunch (FFB) yields per hectare generally show an upward or steady trend, with Kempas averaging around 23-25 tons/ha and other estates between 17-22 tons/ha. Costs per ton of FFB range from RM225 to RM290, with overall production costs per hectare between RM4,900 and RM6,400, reflecting ongoing efficiency improvements. Capital expenditure plans focus on infrastructure and asset upkeep, supporting sustainable estate operations. Overall, the budgets align with sustainable plantation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			management, ensuring productivity while addressing environmental and social responsibilities.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The Long-Range Replanting Programs (LRRP) for all four estates Kempas, Tangkah, Serkam, and Kemuning have been established and were sighted during the audit, covering the period up to 2028. These plans are reviewed annually and incorporated into the respective estates' annual financial budgets to ensure proper planning and resource allocation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system		SOU Kempas 17 has continued to conduct management reviews at planned intervals, typically held weekly following internal audits. These reviews are essential for evaluating performance and ensuring continual improvement, with particular focus on RSPO/MSPO internal audit results and the implementation of corrective action plans based on audit findings. In 2025, the latest management reviews were conducted for each unit as follows: Kempas on 12 January, Tangkah on 23 January, Serkam on 4 March, and Kemuning on 18 January. These reviews also incorporated internal meetings and discussions held during muster calls, particularly on operational matters such as crop quality and process performance. The meetings addressed a comprehensive agenda that included: results of internal audits, customer feedback, process	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Recommendations for improvement		performance and product conformity, status of preventive and corrective actions, follow-up actions from previous reviews, sustainability management updates, changes affecting the management system, and recommendations for continual improvement.	
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		There has been no new planting within Kempas Palm Oil Mill or its supply base. However, all the 4 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		• 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 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. Kempas Estate • Facilities – 1 new HIACE van RM125K • Facilities - 30 units car porch workers quarters RM240K • Facilities – workers kitchen upgrading 20 units RM100K • Facilities – Drain upgrading housing complex RM 75K • Facilities – Upgrading water reticulation system housing complex RM 320K • Operations – 1 New Kubota grabber RM125K	

			• Facilities – Upgrading of workshop garage RM36K • Operations – 2 New trailers RM57K Kemuning Estate • Facilities – Roofing upgrading 15 units workers quarters RM171.6K • Facilities – House repair/upgrading workers quarters RM142K • Facilities – Clinic facilities upgrading RM12K • Facilities – Upgrading perimeter drain workers complex RM120K Serkam Estate • Facilities – Replacement of asbestos roofing 10 workers quarters RM64K • Facilities – installation of water meter for housing complex. Kemendor Div RM107.2K • Operation – 2 units HIAB Grabber RM103K Tangkah Estate • Facilities – Worker's housing roofing upgrading 84 units RM1.2M • Facilities – SAJ Water supply Ayer Panas Div RM450K • Facilities – Workers complex monsoon/perimeter drain upgrading RM258K • Operations – Replacement of 5 units 10 mt bins RM125K • Operations – 2 new farm tractors RM250K Kempas Palm Oil Mill • Operation – Blowdown chambers for Boiler no 1 RM30K • Operation – Sterilizer Condensate Chamber RM300K • Operation – 4 units new FFB cages RM180K • Facilities – upgrading of monsoon drains workers quarters RM50K • Operations - Boiler no 1 retubing RM2M. The Continuous Improvement Plan 2025 has been established for all units and was last verified on 4 March 2025. This plan was developed with due consideration of key social and environmental	

			impacts, and it outlines ongoing engagement with relevant stakeholders, including workers, local communities, government agencies, suppliers, and contractors. Management documents related to environmental planning and impact assessments are well-maintained and readily available. Additionally, the Social Management Plan 2025 was reviewed and found to be in place. It includes mechanisms for engagement with both internal and external stakeholders on social matters such as grievances, communication, and social contributions. Each issue identified in the plan is assigned a Person in Charge (PIC), with the status and target date for resolution clearly defined to ensure accountability and timely follow-up.	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the auditor before the audit started. The auditor already verified and checked the data and figure given was tally with their database system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		SOU 17 Kempas 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.	☒ Conform ☐ Major Nonconformity

			• Palm Oil Mill Lab Process Control Procedure / Oil Mill Lab operations & Test Method Guidelines version 2 - 2024 • Sustainable Plantation Management System (SPMS) Manual • 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 mills 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 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 and Laboratory Process Control Manual (LPC) Manual version 3 - 2024	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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. Kempas Palm Oil Mill - Daily Production Report (sighted 31/12/2024) providing details as follows. • FFB received / processed / balance • FFB certified non-certified quantity • Produce production / despatch / balance • Storage capacity/ status / laboratory results Performance for the 2024 to date is FFB Processed 215964 mt. The OER and KER is 21.12% and 5.06% respectively. Unscheduled 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The CU has established the proper and maintain the record of request documentation. i.e., Regulatory Body visit • DOSH machinery inspection dated • 14/02/2025 and 18/09/2024 • DOE visit on 24/09/2024 • External 3rd party audit dated 04/02/2025 by Braxtus Sdn Bhd 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. All the above records were kept for a minimum period of 12 months. In addition, the management adopted the following check, and balances though visit of the following Dept /Superiors. There were Agronomic advisory report and fertilizer recommendation minimum 1x/year to monitor matters relating to nutrient deficiency, fertilizer program, pest & disease ganoderma infection, rat and RB attack and EFB mulching program for the year etc. 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 PR25/24/PR23	

			Replanting activities by Contractors are monitored to ensure compliance against the SD Guthrie Berhad and industry standards. Internal audits by the GSD and RHSE (GSD Group Sustainability Department / RHSE – Regional Health Safety Environment) scheduled once annually are made for all OUs. • Kempas Estate – 03/12/2024 • Kemuning Estate – 05/12/2024 • Serkam Estate – 05/12/2024 • Tangkah Estate – 04/12/2024 • Kempas Palm Oil Mill – 06/12/2024. The exercise is to inspect and monitor compliance on MSPO/RSPO standard requirement. Results from assessment of which are tabled and discussed during the Management Review. The mechanisms as established have been implemented. This is verified via the records maintained in all units daily, monthly and annually. Estates are monitored to ensure compliance against the SOP standard and factors relating to ESH. . During the audit, random interviews with the estate workers revealed that they understood the requirements stated in the SOP. For example, it was observed that harvesting standards and pesticides usage had been properly understood by the estate harvesters and sprayers respectively. The assessor has verified that both mill and estate supervisory personnel, including Assistant Managers, are actively involved in on-site monitoring to ensure safe and compliant work practices. Supervisors regularly oversee operations to confirm that all workers and contractor personnel are equipped with appropriate Personal Protective Equipment (PPE), and that suitable tools, machinery, and equipment are used in daily operations. Where necessary, records of follow-up actions are maintained to track corrective and preventive measures.	

			Workplace monitoring is conducted through various mechanisms, including RSPO/MSPO internal audits led by the GSD and RHSE teams, routine Safety and Health Committee meetings, and regular workplace inspections carried out by estate staff and Assistant Managers. The most recent round of internal inspections was conducted in January 2025, demonstrating ongoing attention to occupational health and safety compliance. Further oversight is provided by the Performance Monitoring Unit (PMU) from the Head Office, which conducts quarterly performance monitoring visits across all estates and the palm oil mill. The most recent visits occurred in January 2025, with the following dates recorded: • Kempas Estate – 16 January 2025 • Kemuning Estate – 13 January 2025 • Serkam Estate – 17 January 2025 • Tangkah Estate – 14 January 2025 • Kempas Palm Oil Mill (POM) – 17 January 2025 Each estate also implements daily PPE usage monitoring during morning briefings. In addition, spot checks are occasionally conducted by Assistant Plantation (AP) personnel during work hours to ensure compliance among workers. As a result of these comprehensive and consistent monitoring efforts, any previously identified Non-Conformity Reports (NCRs) have been successfully addressed and closed, reflecting a strong commitment to continuous improvement in health, safety, and environmental compliance across the unit	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored daily 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• summary of machinery running hours • harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvester. • 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 evidence 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. The following checks were sighted and verified: • Kempas Estate – Visit on 16/01/2025	

			• Kemuning Estate - Visit on 13/01/2025 • Serkam Estate – Visit on 17/01/2025 • Tangkah Estate – visit on 14/01/2025 • Kempas POM – Visit on 17/01/2025. Agronomists from SD Guthire Research Centre (Region) monitor rainfall, yield, palms nutritional status, field observations and agronomic matters. Agronomist visit reports sighted were as follows: • Kempas Estate on 22/04/2024 • Kemuning Estate on 13/03/2024 • Serkam Estate on 28-29/03/2024 • Tangkah Estate – 17/04/2024 .	
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 17 Kempas. However, there were plans and impact assessments relating to environmental impacts based on documents as following: • Appendix EE/5.2/EAI - Environmental Aspect and Impact Evaluation Procedure, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; Register • Appendix EE/5.2/EAI - Environmental Aspect and Impact Identification form, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; MR-01/EAI • Appendix EE/5.2.2/EAI – 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 July 2019 having a positive impact to the environmental.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			Since there have been no new plantings for the estates in the CU, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/out-grower scheme, is not applicable. The estates and mill nevertheless established individual Social Impact Assessments (SIA) and Environmental Impacts Assessment (EIA). The mill had established Environmental Impact Assessment (EIA) procedure and has been documented as per East Palm Oil Mill Environmental Aspect and Impact Identification KPOM – 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 05/02/2025 with no major changes recorded in the operations /activities with exception of the commissioning of ESP at the Boiler House in July 2019. The EIA covers the following operations/activities among others. • Reception / Sterilization /Clarification • Nut/Kernel / CPO Product Storage /Despatch • Raw & Treated Effluent • Boiler House / Powerhouse • Raw Water Treatment Plant • Laboratory / Store System / Cafeteria • Workshop / Lubricant Store • Construction Site /Land Erosion Similarly for the estates the EIA was available for each activity reviewed dated Jan 2025. This aspect and impact include activities among others • Construction / building maintenance • power station / workshop activity • Harvesting / spraying • Fertilizer / Compost application • Replanting / Land Irrigation • EFB mulching / POME Application	

			The Estates have established Environmental Management Plan 2025 with identification to the mitigation plan for negative impacts, time plan and the PIC stated therein. All sites and the reports were visited and sighted respectively by the auditors in presence of the GSD Group Sustainability There is no change of current practices required to mitigate negative effects based on identified impacts for both the mill and estates. However, the mill and estates have conducted periodical review on the aspects and impacts identified and evaluated as registered. The mill and estates have continuously implemented its annual programs that were established as part of its individual Pollution Prevention Plan. Managers and Assistant Managers of mill and estates were identified as the PIC The programs relating to operations, environmental and social enhancement were planned by the management as summarized 3.2.1 above. The establishment of Environmental Management Plan 2025 was summarized upon discussion and issues taken during the following sessions among others; • Social dialogue sessions held monthly • Gender Committee, NUPW, • 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	

3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The 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 sessions monthly • Gender Committee, NUPW, • 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 etc, • Management 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. The Social Impact Assessment (SIA) for Kempas CU was conducted in 2013 (Kempas units) and 2016 (Serkam Estate),	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			involving extensive consultations with internal and external stakeholders including workers, contractors, local communities, and government agencies. Carried out by the PSQM Department, the assessment used interviews and document reviews to evaluate socio-economic conditions, labour policies, grievance mechanisms, and social impacts. The report detailed both positive impacts (job creation, business opportunities, sustainable practice adoption) and negative impacts (road damage, dust, safety concerns, pest infestations) from plantation activities. Recent SIAs on replanting at Tangkah and Kempas Estates (early 2025) involved affected stakeholders and identified benefits such as employment opportunities and community learning, alongside challenges like machinery-related road issues and pest problems affecting neighboring crops.	
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. (Details as similar to 3.4.1 and 3.4.2 above) 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			control. Feedback was also obtained through questionnaire with stakeholders in addition to the meetings held. The Social Management Action Plans at Kempas CU are reviewed and updated annually, incorporating feedback from various platforms including external stakeholder meetings, Social Dialogue, NUPW, OSH, and Women & Children Committee meetings. The reviews address key social issues such as ILO indicator implementation, grievance mechanisms, harvesting rates, and replanting impacts. The process involves both internal teams Managers, Assistants, Sustainability Team and external stakeholders like government agencies, local communities, and contractors. The 2025 Social Management Plans for all units were available and verified during the audit.	
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		SD Guthrie has established and implemented comprehensive procedures for workforce management and recruitment, including specific guidelines for hiring both local and foreign workers, termination processes, and responsible recruitment of migrant workers. These procedures emphasize non-discrimination based on religion, gender, or nationality and ensure recruitment is based on merit, skills, and medical fitness. Career progression opportunities are outlined for all worker categories under the “Career Progression Workers Level” guideline. Additionally, the Group Sustainability & Quality Policy (September 2024) reinforces the company’s commitment to human rights, workplace safety, and the welfare and empowerment of workers and surrounding communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.5.2	Employment procedures are implemented and records are maintained.		At Kempas CU, recruitment practices for both local and foreign workers follow established procedures with proper documentation and adherence to responsible recruitment standards. For local workers, necessary documents such as application forms, interview assessments, medical check-up reports, and employment contracts are maintained, with recruitment notices shared in nearby villages. The latest local recruitment at Serkam Estate took place on 01/02/2025. For foreign workers, recruitment is managed by the Workforce Management Unit (WMU) with oversight mechanisms in place, including due diligence on recruitment agencies. The last intake of nine foreign workers occurred on 04/12/2023. Five approved Indonesian agencies were appointed, and SD Guthrie upholds a strict no-recruitment-fees policy, covering all related costs such as levies, medical exams, visas, and travel.	☒ 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 • Confined space / • Walking palm to palm	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• 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 dated Jan 2025 respectively for the estates. Amendments are summarized in a list detailing dates and reasons for updates. Kemuning Estate had the following revision among others; • 09/09/2024 - Harvesting activities following an incidence on 06/09/2024 • 18/04/2024 - Motorcycle riding an incidence on 15/04/2024 • 18/06/2024 - STGEO for spraying - Noise risk assessment made dated 20/02/2024 Tangkah Estate reviewed HIRARC on 22/02/2024 related to activities for mechanize fertilizer application, riding of motorcycle in the fields and cutting of trees. Kempas estate, Serkam Estate reviewed the HIRARC by to revise changes in harvesting, manuring and spraying. This being introduced for expansion of field mechanization operations to reduce reliance on labour. 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. The estates and mill held respective audiometric test. Samples as detailed below; Kempas Estate Audiometric test dated 12/02-14/02/2024. Involving drivers 33 and 4 workshop. No medical removal protection issued. Kemuning Estate held an audiometric test on 29–31/05 2024 for 24 employees comprising of 3 workshop, 10 tractor drivers, 3 machine specialist, and 8 MTG drivers. No medical removal protection issued. Serkam Estate held an audiometric test on 28/01/2025 and 31/01/2025 for 17 tractors drivers. All passed the test with having no medical removal protection required. Tangkah Estate 23/08/2024 for 21 drivers and 1 mechanized sprayer, workshop 2 total 24 employees. 1 person foreman. 1 confirm permanent with NIHL – Noise induced hearing lost and retested using the baseline.	

			Kempas Palm Oil Mill held an audiometric test involving 5 personnel from the process and workshop. 4 obtained a passed results and 1 went for a retest.	
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 Guthire 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. Site visit to Serkam Estate field no P13A operations of MOP fertilizer application using Mechanized Vicon Spreader. The farm tractor used for the operation handled by a Machine Specialist was observed without the engine ventilation cover at the front end. This poses safety risk with possible potential of having direct contact with hot surfaces and moving objects. ***As such an NCR AB 01 of 2025 is raised***.	☐ 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 Guthire 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		The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and	☒ Conform

	basis.		venue. Among others the training held by the units in the CU are listed below. Kempas Estate – • Safety, HCV, RTE awareness for contractors – 12/01/2024 • Chemical handling buffer zone – 01/02/2024 • Sexual Harassment – 15/04/2024 • Hearing Conservation – 06/03/2024 • IPM Management - 13/05/2024 • Housing area upkeep – 14/02/2025 • Buffer Zone /HCV – 02/05/2024 • RTE Protection – 02/05/2024. • RSPO/MSPO Awareness – 31/01/2024 • PPE Management – 13/02/2025 • Fire Drill/ Evacuation – 11/03/2024 • Chemicals handling calibration MSDS – 08/01/2024 • Fertilizer Application- 13/02/2025 • Harvesting Management – 24/09/2024 • First Aid Management – 09/03/2024 • Waste segregation/ recycling – 14/02/2025 • Grievances / Payslip Understanding – 13/08/2024 • Accident Investigation – 11/10/2024 • Zero burning practices – 09/04/2024 • EQA 1974 Understanding – 28/01/2025. Serkam Estate – • Safety, HCV, RTE awareness for contractors – 15/01/2025 • Chemical handling buffer zone – 10/01/2025 • Housing area upkeep – 25/02/2025 • Buffer Zone /HCV – 05/03/2025 • RTE Protection – 05/03/2025. • RSPO/MSPO Awareness – 17/05/2024 • Fire Drill/ Evacuation – 20/01/2025 • Chemicals handling MSDS – 18/04/2024 • Waste segregation/ recycling – 05/03/2025 • Zero burning practices – 01/03/2025	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• EQA 1974 Understanding – 01/03/2025 • IPM Management – 05/03/2025 • Workshop Management – 15/01/2025 • Grievance's procedure – 04/03/2025. • Accident investigation – 11/10/2024 Kemuning Estate – • Safety, HCV, RTE awareness for contractors – 16/01/2024 • Ist Aid Management – 17/07/2024 • Buffer Zone /HCV – 06/09/2024 • RTE Protection – 06/09/2024. • RSPO/MSPO Awareness – 07/12/2024 • Fire Drill/ Evacuation – 22/02/2025 • Chemicals handling MSDS – 09/08/2024 • IPM Management – 16/10/2024 • Hearing Conservation – 23/12/2024 • Water sampling procedure – 23/12/2024 • Grievance channel 10 golden rules – 13/12/2024. • Waste segregation/ recycling – 20/08/2024 • Tractor driving technique – 02/09/2024 • Accident Investigation – 11/10/2024 • Chemical Spillage /PPE – 26/12/2024 • Scheduled Waste Management – 23/12/2024 • Harvesting procedure – 23/12/2024 • Zero burning practices – 10/02/2025 • Hearing Conservation – 06/03/2024 Tangkah Estate – • Safety, HCV, RTE awareness for contractors – 27/02/2024 • Chemical handling buffer zone – 10/01/2025 • Housing area upkeep – 15/01/2025 • Buffer Zone /HCV – 05/06/2024 • RTE Protection – 10/01/2025. • RSPO/MSPO Awareness – 21/02/2024 • Fire Drill/ Evacuation – 19/11/2024	

			• Chemicals handling MSDS – 29/02/2024 • Waste segregation/ recycling – 19/11/2024 • Rat Baiting – 10/09/2024 • Scheduled Waste Management – 28/02/2024 • Audiometric Test – 21/02/2024 • Zero burning practices – 27/02/2024 • EQA 1974 Understanding – 27/02/2024 • New Salary Awareness – 22/02/2025. • Sexual Harassment – 22/01/2025 Kempas Palm Oil Mill - • Chemical Handling – 21/02/2024 • Policies briefing 26/11/2024 • Laboratory operations 13/06/2024 • Mill operations /parameter 17/08/2024 • Prohibition of open burning 11/01/2025 • SW Management 26/11/2024 • Effluent performance 13/08/2024 • Environmental issues / Wildlife 22/01/2025 • General Operations 22/08/2024 • Waste Segregation - 16/02/2024 • Housing hygiene – 07/10/2024 • Water management - 01/10/2024 • RSPO/MSPO refresher – 07/02/2025 • HIRARC understanding – 10/02/2025 • Sexual Harassment – 17/02/2025 • Food safety – 10/01/2024 • Safety at workplace – 05/03/2024 • LOTO guidelines- 002/07/2024 • House maintenance / upkeep – 29/01/2024 • Gender committee coaching program – 14/06/2024. • Grievance channel – 11/03/2024 • Personal Hygiene / Health – 08/07/2024	

3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Training relevant to the effective implementation of the Supply Chain Certification Standard (SCCS) at Kempas CU was conducted on 15 February 2024 by the Senior Assistant Engineer, attended by 10 personnel including the Manager, Person in Charge (PIC), Clerk, Assistant Engineer, staff, and Weighbridge Operator, with attendance records and photographs verified. Additionally, training for contractor transporters was held on 26 February 2025. An interview with the weighbridge PIC confirmed his understanding of critical control points during FFB receipt.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Kempas Palm Oil Mill (POM) has continued to operate under the Identity Preserved (IP) supply chain model, receiving certified Fresh Fruit Bunches (FFB) from its own estates—Kempas, Kemuning, Tangkah, and Serkam—as well as diversion crops from other SD Guthrie units such as SOU Diamond Jubilee and SOU Pagoh. The audit team verified the traceability of certified FFB, processing controls, and the volume of RSPO certified products sold, confirming full compliance with the IP model requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.2	Mass balance Module		Kempas Palm Oil Mill (POM) continues to maintain the Identity	

	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.		Preserved (IP) model by receiving certified Fresh Fruit Bunches (FFB) from its own estates—Kempas, Kemuning, Tangkah, and Serkam—as well as diversion crops from other SD Guthrie units such as SOU Diamond Jubilee and SOU Pagoh. While the mill operates under the IP model for processing, it is certified under the Mass Balance (MB) model for trading purposes only, as verified during the current audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		REFER TABLE 3.5 and 3.6 of this report	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		Kempas Palm Oil Mill has fulfilled the RSPO supply chain registration and reporting requirements via the RSPO PalmTrace system. The mill is registered under the name Kempas Oil Mill in Malaysia, with Member ID RSPO_PO1000000347 and PalmTrace Account ID RSPO_AC1000000360. It falls under the Oil Mill member category, with palm oil as its core product. The mill holds Sub License ID CB87407, valid from 20 May 2020 to 19 May 2025, and was upgraded to the Identity Preserved model in June 2019. Compliance with RSPO reporting standards was	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			verified through documentation such as the Shipping Announcement, sighted during the audit.	
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		Kempas Palm Oil Mill (KPOM) has adopted and implemented the revised Sustainable Supply Chain and Traceability Procedure (ID: SDP/GSD/202401/SCCS), effective January 2024, replacing the previous version. This procedure outlines critical aspects of the RSPO Supply Chain Certification Standard (SCCS), including scope, responsibilities, control points, documentation, FFB handling, delivery processes, product claims, complaints handling, and internal audits. Key features of the procedure include: Defined Critical Control Points (CCPs): estate and mill weighbridges, admin office, ramp, CPO despatch area, storage tanks, and kernel silos. Clear segregation of RSPO-certified and non-certified FFB for Identity Preserved (IP) and Mass Balance (MB) models. Documentation and record-keeping with a 10-year retention period. Training and competency requirements for all personnel involved at CCPs, verified through training sessions held on 15/2/2024 and 26/2/2025. Appointment of a qualified Person in Charge (Mohamed Aiman bin Mohamed Kamil) with supporting QA staff to oversee	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		implementation and compliance. The procedure also integrates RSPO, MSPO, and ISCC requirements. KPOM continues to follow SOP Clause 7.0 regarding certified FFB handling, ensuring traceability and compliance through proper documentation and system controls. The audit confirmed staff competency and adherence to SOPs through interviews and training records.	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least		As outlined in Paragraph 18.0 of the SOP for Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), which was approved and became effective in January 2024, Kempas POM adheres to this procedure in compliance with the RSPO Supply Chain Certification Standard (Revision 2020). An audit report has been prepared based on these requirements. The RSPO internal audit was conducted on 6 December 2024 by lead auditor Najwa Mohamad Zahrin, along with Muhammad Hafiz Zulkifli, Selvarani Ayer, Abirashini Pillai Gopi (APG), Nur Zulaikha Mohamad, Wafa Abdul Aziz, Amylia Nadia Salsain, and Nur Fatini Husna Yusri Shamsul. The audit followed the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents, with no Non-Conformity Reports (NCRs) raised for SCCS. The auditor reviewed the audit attendance sheet, audit plan, and audit notes. According to Paragraph 20.0, management review is required annually, and the most recent review meeting—covering RSPO, RSPO SCCS, and MSPO—was held on 23 December 2024. The review confirmed zero NCRs for SCCS, positive results from customer feedback on RSPO-CSPO related aspects such as contract volume fulfillment, timely delivery, and accurate dispatch documentation, no significant changes, and highlighted discussions from the previous meeting. A	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	annually. The mills shall maintain the internal audit records and reports.		recommendation was made to continue improving the established system.	
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.		Kempas POM (KPOM) continues to receive certified Fresh Fruit Bunches (FFBs) from four certified supply bases: Kempas Estate, Kemuning Estate, Tangkah Estate, and Serkam Estate, including other certified units such as SOU Diamond Jubilee and SOU Pagoh. The validity of supplier certifications has been verified, and FFB consignment notes from March 2024 to February 2025 were sighted, containing key details such as estate name, delivery date, FFB quantity, and RSPO certification numbers. Monitoring records titled *"RSPO & MSPO Mass Balancing Records for Oil Mills"* accurately track the certified tonnage received from each estate. Verification was done through KPOM's SimeWeigh system, including random checks of weighbridge tickets from the four estates, showing no receipt of non-certified FFBs. Examples of weighbridge ticket data were provided for each estate, confirming RSPO-certified deliveries. Additionally, a diversion crop was received from Sungai Bahru Estate, another certified area, with full documentation in place. There was no projected overproduction, as SOU Kempas obtained RSPO approval for an extended volume of 55,998.22 mt FFB, 11,735.20 mt CPO, and 2,506.47 mt PK on 18 January 2025. As stated under Paragraph 11.0 of the SOP for Sustainable Supply Chain and Traceability (SDP/GSD/202401/SCCS), effective January 2024, SOU Kempas has an established mechanism for managing non-conforming palm products or documentation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; 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		The documented procedures governing the sales and dispatch of goods from Kempas POM were found to be robust, well-maintained, and fully compliant with certification standards. The mill has successfully delivered certified Crude Palm Oil (CPO) and Palm Kernel (PK) to multiple authorized buyers, with all consignments properly tracked and accompanied by valid RSPO certification numbers. Verification during the audit confirmed that all deliveries adhered to the RSPO Supply Chain Certification Standard, demonstrating strong traceability, regulatory compliance, and commitment to sustainable palm oil practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	i) A unique identification number			
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is		An outsourced transporter was engaged for certified CPO and TGO delivery, while PK transport was handled by the seller. a) Formal agreements were established, incorporating clauses on RSPO and MSPO Supply Chain Certification compliance, including the requirement for certification body audit access. b) Supply chain requirements were clearly communicated and formally briefed to the transporter, with verified training conducted on 26/2/2025. c) A formal contract between the mill and its transporters includes a specific clause (Point 5(d)) mandating compliance with RSPO and MSPO Supply Chain Certification Standards. The contractor explicitly agrees to grant certification bodies (CBs) access to their operations for audit purposes whenever required, ensuring full transparency and accountability within the certified supply chain framework d) A contract extension was executed to maintain regulatory alignment, and the RSPO Supply Chain Procedure was outlined under Para 13.0 and shared with the contractor. e) Site inspection records at the AP Post confirmed additional measures were taken to prevent contamination, demonstrating the mill's commitment to strict traceability and sustainable logistics compliance	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for transporters were made available and up to date in the stakeholder list, updated on 2/01/2025.	☒ 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		No new contractors used and will be used in the future for the processing or production of RSPO certified materials.	☒ Conform

	details of any new contractor used for the physical handling of RSPO certified oil palm products.			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.		During the audit, it was confirmed that all relevant documentation—including CPO and PK delivery notes, weighbridge tickets, production data, internal audit records, and management review records—were up to date. Recordkeeping practices were found to be in accordance with the SOP for Sustainable Supply Chain and Traceability Procedure for Upstream Malaysia (SDP/GSD/202401/SCCS), which has been effective since January 2024. All required records have been maintained for more than two years as stipulated. Additionally, the receipts of RSPO-certified FFB and the deliveries of RSPO-certified CPO and PK were recorded and balanced in real-time. The Identity Preserved (IP) model is not applicable to this Certification Unit (CU).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	(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.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set		Kempas POM processes all received certified crops, with processing outputs determined based on the actual Oil Extraction Rate (OER) and Kernel Extraction Rate (KER). These rates are updated daily and summarized monthly to guide operations. As of 2024, the average OER stands at 21.12% and the KER at 5.06%. Specifically, in January 2024, the OER was recorded at 20.78% and KER at 4.85%, while in February 2024, the OER improved to 21.13% and KER to 4.95%.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	their own extraction rates based upon past experience, documented and applied it consistently.			☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		OER & KER has been updated by daily basis and monthly summary has been used as guidance, All the extraction rates are based on MPOB Calculation as per industry average.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		The mill receives official dispatch notifications for RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK) from the trading division based on contractual arrangements with designated buyers. To uphold product integrity and prevent contamination, all receiving pits, pipelines, and tanks are thoroughly cleaned, flushed, and swept before certified materials are pumped. Dedicated storage tanks are used exclusively for certified CPO. Robust traceability is maintained through complete documentation including weighbridge tickets, dispatch notes, and quality records ensuring every batch can be accurately traced back to its origin.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more		The registration of transaction being carried out by Global Trading & Marketing (GTM) using the RSPO Member ID, ii) Sighted Remove transaction has been made for 2024 and 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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			☐ 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. KPOM has not use RSPO corporate logo as well as trademark logo.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is		SD Guthrie's commitment to human rights is documented in its Sustainability & Quality Policy Statements dated September 2024 and further supported by the Responsible Agriculture Charter (RAC) and the Human Rights Charter (HRC 2024). These policies	☒ Conform ☐ Major Nonconformity

	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.		outline commitments to equal opportunity, freedom of association, prevention of exploitation, protection of community and indigenous rights, child rights, and elimination of violence and sexual harassment. Additionally, the Policy on the Protection of Human Rights Defenders (2024) ensures protection against violence, threats, and retaliation for individuals acting in good faith to exercise their rights. These policies have been actively communicated across all levels of the workforce, operations, FFB suppliers, and local communities, with strict prohibition of intimidation or harassment—including by contracted security personnel—during stakeholder engagements and policy briefings. Briefings were recently conducted at multiple sites: Kemuning Estate (27/12/2024), Serkam Estate (4/3/2025), Kempas Estate (31/12/2024), Kempas POM (6/1/2025), and Tangkah Estate (14/1/2025). Interviews with both local and foreign workers, including contractors, confirmed awareness of these policies, which are shared during training sessions, muster briefings, and displayed on notice boards. Induction programs for new workers also include explanations of the policies. Furthermore, regular monthly social dialogue meetings between management and elected worker representatives provide an ongoing platform for communication and updates on the implementation of the Human Rights Charter.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There is no evidence of any use of violence or the instigation of violence within the Kempas SOU. This was further verified during interviews held with external stakeholders and security personnel.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		At Kempas POM and its associated estates, an Internal Complaint Book is available for employees to report housing-related issues, although most complaints are now lodged through the online OPP application. Verified records show that complaints were addressed promptly and appropriately. An External Complaint Book, intended for use by external stakeholders, was also reviewed by the auditor, with no complaints found against the Certification Unit (CU). SD Guthrie's Policy on the Protection of Human Rights Defenders (2024) ensures mechanisms are in place to prevent harm and respond to grievances from HRDs. Clause 3.3 specifically protects individuals acting in good faith from violence, threats, and retaliation during their engagement with the company. Anonymity for complainants and whistleblowers is protected under the SD Guthrie Code of Business Conduct, which allows grievances to be submitted through multiple channels, including a hotline, toll-free numbers, email, fax, or direct correspondence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with the Whistleblowing Unit at HQ. In addition, SD Guthrie has implemented multiple grievance channels such as Suara Kami, the Workers Helpline, and the Whistleblowing platform, all supported by regular Social Dialogue meetings, conducted at least fortnightly. These channels are third-party operated, multi-language, multi-interface platforms (toll-free calls, SMS, Facebook) that ensure confidentiality and only disclose identities with consent. During the audit, the auditor tested both the Suara Kami and Workers Helpline channels via phone and WhatsApp. Responses were received promptly in the caller's preferred language, confirming the channels' functionality and accessibility. The effectiveness of these grievance mechanisms was further confirmed through recent case examples, where issues such as broken water tanks, toilet flush handles, lamps, and door grills were resolved quickly—most within a day or a few days: Kempas POM: Water tank issue (13/2/2025), resolved on 27/2/2025 Kempas Estate: Toilet flush handle (14/2/2025), resolved same day Kemuning Estate: Water tank float (12/2/2025), resolved next day Serkam Estate: Toilet lamp (4/2/2025), resolved next day Tangkah Estate: Back door grill (17/2/2025), resolved on 22/2/2025 During the document review at Kempas Estate, the auditor identified a case related to a wage-related strike complaint recorded in the SOU Kempas complaint system. The auditor cross-verified the matter with payslips, email correspondence, and the internal investigation conducted by SD Guthrie. It was confirmed that the issue had been addressed and resolved in	

			accordance with the established procedures. Further verification through worker interviews revealed that the matter stemmed from a misunderstanding regarding the new wage structure under the revised MAPA/NUPW Collective Agreement. This issue has since been resolved through discussions between the estate management and the Regional Support Team (RSQM). No additional concerns were raised by the workers, and overall, they expressed satisfaction with the resolution provided by the employer	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		To ensure that illiterate parties also understand the procedures, verbal, practical demonstration and pictorial briefings are given are translated into the language the affected parties understand. This was confirmed during interview with workers at Kempas CU, they were satisfied with the channel provided by SD Guthrie Management as outcome through this channel is fast and effective.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	a)	Kempas CU has a structured system in place for resolving disputes and grievances, as outlined in the documented procedures *"Procedure for Handling Social Issues"* and *"Carta Aliran Pengendalian Isu Sosial."* The conflict resolution mechanism allows complainants access to independent legal and technical advice, and provides the option to be supported by individuals or groups, including third-party mediators. To protect anonymity, the **SD Guthrie Code of Business Conduct** offers multiple confidential grievance channels, such as hotline and toll-free numbers, email, fax, or letters addressed to the Whistleblowing Unit at HQ. Interviews conducted during the audit confirmed that the whistleblower policy is well known and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			understood among workers. Additionally, the **"Suara Kami" helpline** serves as another accessible platform for both workers and the public to raise grievances and complaints confidentially.	
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The Grievance Response Standard Operating Procedure (SOP) 2022 outlines the escalation process for unresolved disputes. If negotiations involving estate management, representatives of the disputing parties, zone heads, third parties, and stakeholders fail, the SOP allows for the matter to proceed to legal action. Additionally, Paragraph 8 of Appendix 3 which addresses procedures for handling land disputes specifies that further negotiations may involve independent third parties, such as Land Office representatives or NGOs, to support resolution efforts. This ensures a transparent and inclusive process for managing complex grievances, particularly those related to land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		SOU 17 Kempas has actively contributed to local communities through various support and engagement activities across its operating units. At Kempas POM, a request from UiTM Jasin for samples of palm kernel, EFB, and mesocarp fiber for student research was approved on 22 February 2025. At Serkam Estate, community support included allowing SK Sri Lanang students to use the estate track for a cross-country event on 20 February 2025 and participation in a gotong-royong to clean the cemetery at Masjid An Nur on 6 August 2025. Kempas Estate contributed to flood relief efforts in Merlimau by volunteering 25 workers on 15 October 2025 and approved the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			use of estate space for a prayer session at a Chinese temple on 29 January 2025. Tangkah Estate supported the Society of the Orthopaedically Handicapped Malaysia with a RM200 donation on 2 January 2025. Lastly, Kemuning Estate facilitated community cultural celebration by providing a tent for a Deepavali event on 23 October 2024. All of the Contribution, Donation of CSR based on Request as per evidence of letter request, Minutes meeting Stakeholder meeting and Interview with the stakeholders. These initiatives demonstrate the CU's commitment to social responsibility and community engagement.	

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.		During the audit, evidence of legal land ownership and historical land tenure for all units under Kempas SOU 17 CU was verified and found to be in order: Tangkah Estate was originally owned by The Kundong Rubber Estate Limited, Tangkah Rubber Estate Limited, and The Kundong Tanjong Pau Limited. Ownership transferred to SD Guthrie Berhad following the 2007 merger between Golden Hope, Kumpulan Guthrie Berhad, and SD Guthrie Kemuning Estate originated under SD Guthrie and was acquired through a purchase from the Negeri Sembilan State Government. Serkam Estate, established in 1971 as Ladang Serkam/Ledang, was initially planted with rubber and operated a crepe factory. It was replanted with oil palm from 1974 onward. After a merger on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			1 July 2009, the estate spans 2,114.23 hectares across four divisions: Kemendor (369.71 ha), Serkam (1080.55 ha), Jasin (348.15 ha), and Kesang (315.82 ha)—all located within the Jasin district. Kempas Estate and Kempas Mill originated under SD Guthrie, acquired from the Melaka State Government. Legal land use rights were granted through formal ownership documents signed by the Sultan of Johore and the Directors of Lands and Surveys for Negeri Sembilan and Melaka, following payment of the required premiums and land fees. This confirms that all operating units under the CU hold valid legal titles and documentation supporting their land ownership and use.	
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		As verified under Section 4.4.1 of the checklist, SD Guthrie has held legitimate ownership of the land since 1980, with no land issues reported involving previous owners. The audit team conducted interviews with a wide range of local stakeholders and community leaders from areas surrounding Kempas Estate, Kempas POM, Tangkah Estate, Serkam Estate, and Kemuning Estate. Stakeholders interviewed included: • Kempas Estate and POM: Representatives from JPKK Kampung Merlimau Barat, Seri Mendapat, Simpang Kerayong, Kampung Tebong, Kampong Lembah Kesang, Chinchin, and Jeperun Sungai Rambai. • Tangkah Estate: Ketua Kampung Parit 2 and Kampung Parit Konggo Sagil. • Serkam Estate: Leaders from Kampung Serkam Darat, Kampung Kelubi, Kampung Pondok Kempas, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	making.		Kampung Berangan Enam. • Kemuning Estate: Community leaders from Kampung Tebong, Kampung Kuala Sungga, and Taman Bukit Rambai. Based on these interviews, the audit team concluded that no land disputes exist within the Kempas CU operating areas, and stakeholder engagement confirms the legitimacy and acceptance of land ownership by SD Guthrie.	
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in Section 4.4.1 of the checklist, it has been verified that SD Guthrie SOU Kempas has held legitimate ownership of the land since 1980. All relevant land acquisition documents are maintained at the SD Guthrie Headquarters, with copies available and verified by the auditor at the estate level. Interviews conducted with various community leaders and local representatives—including from JPKK Kampung Merlimau Barat, JPKK Seri Mendapat, JPKK Simpang Kerayong, MPKK Kampung Tebong (Kemuning), Kampong Lembah Kesang, JPKK Chinchin, JEPERUN Sungai Rambai, Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga, and Taman Bukit Rambai—confirmed that there were no land disputes or issues with the local communities or neighboring estates. This indicates strong community relations and clear land tenure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Kempas since 1980. All the related documentation regarding the land acquisition was kept in SD Guthrie Head Office, and the copy in the estate was verified by the auditor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			There were no issues regarding land with villagers, local community and neighbouring estate.The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. and from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		No land dispute as mentioned above, hence this requirement is not needed and not applicable for the CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		Based on the Social Impact Assessment (SIA) Report and land title verification, there were no new plantings established on local peoples' land within SOU Kempas. The land has been legitimately owned by SD Guthrie SOU Kempas since 1980. The audit team confirmed there were no land issues related to previous owners. Interviews with various local stakeholders, including village and community leaders from surrounding areas, further confirmed that there is no evidence of land disputes involving Kempas CU.	☒ 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-		As reported in Section 4.4.1 of the checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Kempas since 1980. All related land acquisition documentation is maintained at SD Guthrie's headquarters, with copies available at the estate and verified by the auditor. There were no reported issues concerning land with villagers, local communities, or neighbouring estates. Interviews conducted with various local stakeholders, including representatives from JPKK Kampung Merlimau Barat, Seri Mendapat, Simpang Kerayong, Kampung Tebong (Kemuning), Kampong Lembah Kesang, JPKK Chinchin, JEPERUN Sg Rambai, Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga, and Taman Bukit	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	way process of consultation and negotiation.		Rambai confirmed that no land disputes exist at Kempas CU	
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification 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		As reported in Section 4.4.1 of the checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Kempas since 1980. All related land acquisition documents are kept at SD Guthrie headquarters, with copies available at the estate, which were verified by the auditor. There were no land-related issues involving villagers, local communities, or neighbouring estates. Interviews conducted with various stakeholders—including representatives from JPKK Kampung Merlimau Barat, JPKK Seri Mendapat, JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang, JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga, and Taman Bukit Rambai—confirmed that there is no evidence of any land dispute at Kempas CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	their land at the expiry of the unit of certification's title, concession or lease on the land.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by SD Guthrie SOU Kempas since 1980. 1. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. And from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As stated in Section 4.4.1 of the checklist, it has been verified that the land is legitimately owned by SD Guthrie SOU Kempas since 1980. All relevant land acquisition documents are maintained at SD Guthrie's headquarters, with copies available at the estate and verified by the auditor. There are no reported issues related to land involving villagers, local communities, or neighbouring estates. Interviews conducted with key stakeholders—including	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			representatives from JPKK Kampung Merlimau Barat, JPKK Seri Mendapat, JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang, JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga, and Taman Bukit Rambai—confirmed that there is no evidence of any land disputes at Kempas CU.	☐ 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 Kempas since 1980. 1. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ and the copy in the estate was verified by the auditor. 2. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. And from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations		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

	in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Sustainable Plantation Management System document issued on 1/11/2008 (Version 1) entitled "Procedures for Handling Boundaries Disputes". In accordance with the Procedures for Handling Boundaries Disputes, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the SD Guthrie Head Office. The procedure stipulates the involvement of the respective estate management,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Land Office, NGOs and the affected parties in the negotiation procedures	
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the 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 staff and workers at mill and visited estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There were no scheme small holdings at SOU Kempas. The Fresh Fruit Bunches are supplied from SDG owned estates which are certified to RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The procedure for identifying legal, customary, or user rights and the compensation process is outlined in the Sustainable Plantation Management System document dated 1 November 2008 (Version 1), titled "Procedures for Handling Boundaries Disputes." According to this procedure, the responsibility for calculating and distributing fair compensation lies with the Land Management Department at SD Guthrie's Head Office. The process involves estate management, the Land Office, NGOs, and affected parties in the negotiation. However, for Kempas CU, there were no applicable cases of negotiated agreements, compensation, or payments to affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		There were no issues related to compensation—monetary or otherwise—with villagers, the local community, or neighbouring estates. Interviews conducted with various stakeholders, including representatives from JPKK Kampung Merlimau Barat, JPKK Seri Mendapat, JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang, JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga, and Taman Bukit Rambai, confirmed there were no land disputes involving Kempas CU. As such, negotiated agreements, compensation, or payments to affected parties are not applicable to Kempas CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		It has been verified that the land is legitimately owned by SD Guthrie SOU Kempas since 1980. All the related documentation regarding the land acquisition was kept in SD Guthrie Head Office and the copy in the estate was verified by the auditor. There was no issue regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. And from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		It has been verified that the land is legitimately owned by SD Guthrie SOU Kempas since 1980. All the related documentation regarding the land acquisition was kept in SD Guthrie HQ and the copy in the estate was verified by the auditor. There was no issue regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. And from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU.	
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		Land conflict is not present in the area of the unit of certification The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. and from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations The audit team has also interviewed relevant stakeholders such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. and from the interviews, it can be concluded that there was no evidence of any land dispute at	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Kempas CU.	
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There was no conflict or dispute over the land. It has been further confirmed through interviews with villager representatives from such as representatives from JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang. JPKK Chinchin, JEPERUN Sg Rambai, Ketua Kg Parit 2, Kg Parit Konggo Sagil, Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam, Kg Tebong, Kg Kuala Sungga and Taman Bukit Rambai. and from the interviews, it can be concluded that there was no evidence of any land dispute at Kempas CU.	☒ 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.		Since June 2019, Kempas Palm Oil Mill became an Identity Preserved Mill (Certificate No. RSPO-PC 00101 issued on 20 May 2020 valid until 19 Jun 2025) and therefore only receives and processes FFB from its own internal sources namely Kempas Estate, Kemuning Estate, Tangkah Estate, Serkam Estate and other SD group of estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			No FFB supplies are received from smallholders, and therefore	☐ 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.		Since June 2019, Kempas Palm Oil Mill became an Identity Preserved Mill (Certificate No. RSPO-PC 00101 issued on 20 May 2020 valid until 19 Jun 2025) and therefore only receives and processes FFB from its own internal sources namely Kempas Estate, Kemuning Estate, Tangkah Estate, Serkam Estate and other SD group of estates. No FFB supplies are received from smallholders, and therefore this Indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Since June 2019, Kempas Palm Oil Mill became an Identity Preserved Mill (Certificate No. RSPO-PC 00101 issued on 20 May 2020 valid until 19 Jun 2025) and therefore only receives and processes FFB from its own internal sources namely Kempas Estate, Kemuning Estate, Tangkah Estate, Serkam Estate and other SD group of estates. No FFB supplies are received from smallholders, and therefore this Indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		Since June 2019, Kempas Palm Oil Mill became an Identity Preserved Mill (Certificate No. RSPO-PC 00101 issued on 20 May 2020 valid until 19 Jun 2025) and therefore only receives and processes FFB from its own internal sources namely Kempas Estate, Kemuning Estate, Tangkah Estate, Serkam Estate and other SD group of estates. No FFB supplies are received from smallholders, and therefore this Indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		The contracts entered by SD Guthrie SOU Kempas with FFB and CPO transporters, as well as other service providers, were found to be fair, legal, and transparent. Each agreement includes clear terms regarding contract duration, scope of services, payment timelines, responsibilities of both parties, termination clauses, and mechanisms for dispute resolution. Clauses related to legal compliance, including the Vendor Integrity Pledge, are embedded in all agreements. Additionally, transportation rates and mechanisms for rate adjustments based on diesel price fluctuations are clearly outlined in the contract appendices. Payment terms are set at 30 days from the date of invoice. During the audit, various contracts were reviewed, and contractors were interviewed, all of whom confirmed that the agreements were executed transparently and fairly, with no disputes or concerns raised.	☒ 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.		Contracts with suppliers at SD Guthrie SOU Kempas include provisions stipulating that payments must be made within 30 days of invoice issuance. During the audit, evidence from multiple locations confirmed compliance with this requirement. At Kempas Palm Oil Mill, a payment to Kxx Sxxx Lxx was made two days after invoice issuance. At Kempas Estate, Rxxxxxx Sxxxx Sdn Bhd received payment within five days. At Tangkah Estate and Serkam Estate, payments to respective contractors were processed on the same day the invoices were issued. Similarly, at Kemuning Estate, payment to a weighbridge verification contractor was also made within the 30-day timeframe. These records confirm that supplier payments are being made promptly and in accordance with contractual terms	☒ 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).		The weighing equipment at various SD Guthrie SOU Kempas locations was inspected and verified by the Metrology Department on multiple dates: Kempas POM on 3/9/24 and 6/1/25, Kempas Estate on 6/11/2024, Tangkah Estate on 4/11/2024, Kemuning Estate on 20/8/2024, 10/7/2024 and 6/1/2025, and Serkam Estate on 3/3/2025 and 12/7/2024. These inspections were documented using Borang D (Timbang dan Sukat) in accordance with the Weights and Measures Act 1972 and the Weights and Measures Regulations 1981 (specifically Regulations 16, 28A,45.)	☒ 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		SD Guthrie supports Independent Smallholders with certification where applicable, ensuring clear mutual agreements on responsibilities such as who manages the internal control system (ICS), who holds the certificates, and who controls and sells the certified materials. However, within SOU Kempas, all Fresh Fruit Bunches (FFB) come exclusively from SD Guthrie's own estates—Kempas, Serkam, Kemuning, and Tangkah—all of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	holds the certificates, and who holds and sells the certified material.		which are RSPO-certified. No third-party FFB is delivered to the mill. SOU 17 Kempas has engaged nearby smallholders by inviting them to stakeholder meetings held at Kempas POM, Kempas Estate, Tangkah, Serkam, and Kemuning estates between January and February 2025. While SOU 17 Kempas encourages these smallholders to pursue RSPO certification, most currently prefer MSPO certification, which is mandatory under government regulations. Additionally, SOU Kempas holds IP certification and does not include smallholders in its supply base.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		A grievance mechanism that ensures anonymity and protects complainants is established at SOU Kempas, in accordance with the 2022 Grievance SOP and the SOP Carta Aliran Pengendalian Isu Sosial. These procedures have been communicated to all external stakeholders during meetings held at Kempas POM on 7 February 2025, Kempas Estate on 15 January 2025, Tangkah on 6 February 2025, Serkam on 15 January 2025, and Kemuning Estate on 16 January 2025. To date, no complaints have been received from stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in		SD Guthrie SOU Kempas supports independent smallholders with certification where applicable, ensuring mutual agreements clarify who manages the internal control system (ICS), who holds the certificates, and who sells the certified material. SOU 17 Kempas has actively engaged nearby smallholders by inviting them to stakeholder meetings held at Kempas POM and Kempas Estate on 16 February 2024, Tangkah on 27 February 2024, Serkam on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	RSPO certification.		21 February 2024, and Kemuning on 17 March 2024. While SOU 17 Kempas encourages smallholders to obtain RSPO certification, most currently prefer MSPO certification, which is mandatory by the government. Additionally, SOU Kempas holds IP certification and does not have smallholders in its supply base.	☐ 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.		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence no smallholder support program established.	☒ 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..		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence no promotion on legality of FFB production carried out.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence no pesticide handling training done.	☒ 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.		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence they don't have smallholder support program.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		The company's human rights policy is guided by the commitments outlined in its Human Rights Charter (HRC), version 3, 2024. This charter promotes diversity and inclusion by ensuring equal opportunities and prohibiting discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. It also supports advancement opportunities for employees, particularly women, by removing	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	membership, political affiliation or age.		barriers to progress and respecting reproductive and maternal rights. The policy and HRC are communicated to all workers through morning muster briefings. Records show that these briefings were conducted at Kempas Estate on 11 September 2024 and 7 February 2025; Kempas POM on 8 December 2024; Tangkah Estate on 10 November 2024 and 2 February 2025; Serkam Estate on 1 December 2024 and 10 January 2025; and Kemuning Estate on 11 October 2024 and 25 January 2025. Interviews with a sample of local and foreign workers confirmed their awareness and understanding of these policies. Workers reported that the policies were clearly communicated, accessible, and emphasized non-discrimination and equal opportunities regardless of background. The policies were also visibly displayed on notice boards in housing areas and offices. Furthermore, they were thoroughly explained during induction courses for new employees, ensuring all staff are well-informed about their rights and the company's commitments.	☐ Not Applicable (justification required)
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		In line with the requirements of Indicator 6.1.1, which mandates equal treatment for all employees, there was no evidence of discrimination observed during the audit. This was verified through interviews with both local and foreign workers, as well as field observations. Reviews of pay slips, employment contracts, and recruitment practices confirmed that wage payments, housing conditions, and access to benefits were fair and equitable. Furthermore, a formal Workers Agent agreement was established between SD Guthrie and Indonesian recruitment agencies dated 18 September 2024. The agreement outlined all permissible charges to workers, such as medical fees,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			passport and visa costs, insurance, transportation, and related items. Interviews with Indian and Indonesian workers confirmed their awareness of these charges and satisfaction with the terms. Recruitment activities during the audit period involved only Indonesian migrant workers (PMI).	
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		SDG has established a clear Career Progression system for both local and foreign workers, where promotions are based on work performance, suitability, and leadership qualities. To support this, SDG has implemented the Migrant Worker Responsible Recruitment Procedure and Responsible Sourcing guidelines 2024, which detail the recruitment process for all workers. During the audit, samples of two promotions were reviewed: one at Kempas Estate in September 2023, where a general worker was promoted to Store Clerk (NCS Grade 3), and another at Kempas POM in February 2024, where a general worker was promoted to Weighbridge Operator (NCS Grade 3). Both promotions were based on performance evaluations, and the terms and conditions outlined in the Collective Agreement (CA) and other relevant policies apply to the promoted personnel. There is no evidence of discrimination based on religion, gender, nationality, or other factors in the recruitment or promotion processes. Recruitment decisions are made based on skills, capabilities, and medical fitness requirements. This was confirmed through consultations with stakeholders, interviews with workers, review of complaint records, and trade	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			union meetings. Additionally, job descriptions are consistent for all workers regardless of skin color, religion, race, or caste.	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		Based on interviews with female workers and the Estate Medical Assistant, there was no evidence that pregnancy tests are being conducted as a discriminatory measure. Should a worker whose job involves contact with chemicals (e.g., sprayers or lab assistants) become pregnant, she would be immediately reassigned to alternative employment that does not involve chemical exposure. Furthermore, based on document review, there is no clause in CH's written recruitment procedure that mandates pregnancy testing.	☒ 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 Human Rights Charter (HRC) version 3, 2024, emphasizes SDG's commitment to advancing women at all levels within the organization and ensuring their protection. This policy is communicated regularly through quarterly Gender Committee meetings. In January 2024, SDG introduced a new Terms of Reference (TOR) for Gender Representatives and the Gender Committee, updating and expanding roles, responsibilities, governance structures, and programs, replacing the previous 2014 handbook. SDG also issued Gender Committee Guidelines Version 2.0 in January 2024. The Gender Committee, established by management at the mill and estates, is active at each operating unit. Meeting minutes show discussions on complaints, grievances, raising awareness, and addressing concerns. The committee also focuses on supporting single mothers, older female workers, widowers, and retirement plans.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			There have been no reports of sexual harassment or violence, as confirmed by meeting records and interviews with committee chairpersons from Kempas Estate, Kempas POM, Tangkah Estate, Serkam Estate, and Kemuning Estate. Additionally, a WhatsApp group was created to help monitor issues, reinforcing the committee's commitment to these matters. All interviewed committee members expressed a clear understanding of their roles and a strong willingness to fulfill their duties.	
6.1.6	There is evidence of equal pay for the same work scope		The equal opportunities policy is outlined in the Human Rights Charter (HRC) version 3, 2024, which ensures all employees are treated fairly in recruitment, career progression, and work conditions regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political views, religion, or age. The Group Sustainability and Quality Policy Statement is visibly displayed on notice boards in both Bahasa Malaysia and English. Interviews with local female and male workers, as well as migrant male workers from India, Bangladesh, Nepal, and Indonesia, confirmed that they receive equal pay for the same work. For instance, sprayer gangs and harvesters are paid daily rates equally across the estates, with differences only based on factors like the height of the palms. General workers at the mill and estates receive daily wages in line with the Minimum Wages Order 2024. Both interviews and documentation provide evidence supporting equal pay for the same job scope.	☒ 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.		At Kempas CU, pay is documented through monthly pay slips, with payment terms outlined in each worker's employment contract. Labour laws, union agreements, and collective agreements regarding wages and conditions are provided in languages understood by the workers and are explained during induction by management. Each pay slip includes details such as the employee's name, pay month, income components (basic salary, overtime, reimbursements, allowances), deductions (statutory contributions like EPF, SOCSO, EIS, electricity), net salary, and records of annual and medical leave taken. Sample pay slips from peak and low crop periods (September 2024, January and February 2025) were reviewed and confirmed that payments comply with the Minimum Wages Order 2024, with no evidence of excessive working hours at any of the visited units	☒ 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		Employment contracts at SD Guthrie SOU Kempas clearly state terms regarding duration, working hours, overtime, leave entitlements (annual, medical, public holidays), salary deductions, maternity benefits, and termination, complying with national laws such as the Employment Act 1955, Minimum Wages Order 2024, SOCSO Act 1969, EPF Act 1991, EIS Act 2017, and collective agreements like MAPA/NUPW. Payroll records, including pay slips, accurately reflect wage payments, covering daily and piece rates, overtime, and holiday pay, and conform to legal requirements. Working hours are set at 45 hours per week with overtime mutually agreed and permitted by the Department of Labour under relevant provisions. Salary deductions comply with permits issued for electricity deductions and overtime limits. However, during verification and worker interviews at Gan	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Estate Contractor, non-compliances were identified: The employment contract clause related to SOCSO deductions is incorrect, stating that deductions only start after 3 months of confirmation, which contradicts legal requirements. Workers demonstrated limited understanding of their entitlements to annual leave and public holidays. Employees were not compensated for public holidays taken in January (e.g., Chinese New Year and New Year) in accordance with the Employment Act 1955. These issues led to the issuance of a Major Non-Conformance Report (NCR RAR 01 2025).	
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The Kempas CU complies with all legal requirements and the Collective Agreements under the MAPA/NUPW Agreements for harvesters, field and general employees, and palm oil mill workers effective from January 1, 2022, with the current agreement valid for three years pending approval of a new agreement. Working hours adhere to the 45-hour workweek specified in the agreements, with overtime offered based on additional workload and mutually agreed upon by management and workers, ensuring no discrimination. The Estate Medical Assistant confirmed that workers presenting medical certificates receive paid medical leave, and female workers are entitled to 98 days of paid maternity leave. There were no cases of termination during the audit period, so compliance with dismissal procedures and notice periods could not be assessed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation		The Kempas CU ensures that all workers are provided with adequate housing, sanitation, water supply, medical care,	☒ Conform

	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		education, and welfare amenities, as outlined in the Workers Housing Management Procedure. Government schools located within or near the estate complex provide accessible education for workers' children, supporting family stability. Additionally, a crèche (NEST) is available on-site to assist with childcare needs. Inspections of worker quarters showed the housing compounds and individual homes to be clean and well-maintained, with properly functioning perimeter and monsoon drains and no water clogging. Workers receive starter kits containing essential household items and benefit from free housing repairs. Weekly housing inspections are conducted, with follow-ups by the Estate Welfare Committee quarterly, supported by regular visits from the Visiting Medical Officer (VMO) every two weeks to promptly address any issues. Water and electricity are supplied free of charge, and medical treatment is provided free to workers and their dependents. Water quality is assured through a treatment plant with biannual sampling tests. Budget documents (CAPEX and OPEX) confirm ongoing investments in housing construction, repairs, sanitation, and upkeep. The OPP Tracking System shows timely resolution of worker complaints related to housing maintenance across all estates and the palm oil mill, demonstrating effective management of worker living conditions.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All the workers have been provided with 10kg of rice once every two months as per company's policy. Interviewed with the workers confirmed that they are easily access to adequate, sufficient and affordable foods where the estates sundry shop.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas 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		The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, SOU 17 Kempas management conducted Prevailing Wage Assessment based on check-roll worker for period of January 2025. Review of pay slips found that the salary received complied with the Minimum Wage Order 2024 and the decent living wage set up by the group which local workers received wages with average of RM 1,921.80 per workers and for foreign workers received wages with average of RM 2,312.29 per workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Kempas CU. All core work such Harvesting, Manuring, Nursery, General Work are performed by full time workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		The SDG Human Rights Charter 2024 explicitly recognizes and commits to respecting freedom of association. Paragraph 3.2.5 emphasizes the company's dedication to allowing employees the right to form and join trade unions and engage in collective bargaining. Workers at SDG have the freedom to join the NUPW/MAPA union or any union of their choice. Interviews with a sample of local and foreign workers confirmed that there is no restriction imposed by the company on joining trade unions, and workers freely exercise their right to union membership	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		At Kempas CU, the National Union of Plantation Workers (NUPW) represents both local and foreign workers, with worker representatives elected independently by NUPW/MAPA. Regular monthly meetings are held between the certification unit and these freely elected worker representatives as part of the Social Dialogue communication channel. These meetings focus on gathering worker feedback related to social, safety, environmental, and welfare matters. All feedback is documented in meeting minutes and tracked using the Social Dialogue Online Tracker System (SDTS) for follow-up and action planning. The most recent meetings occurred in February 2025 across the various estates and mill. Interviews with workers confirmed that most issues raised during Social Dialogue meetings are typically resolved within 3 to 7 days, while matters involving policy changes or capital expenditure are escalated to regional management or	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			headquarters, which may require longer to address.	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Interview with workers union representatives (NUPW Chairman & NUPW Secretary) and workers representative from Social Dialog confirmed that they were independently elected as the NUPW/Social Dialog by all members of NUPW/Social Dialog among mill and estates workers via an election without interference by the management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The SDG Human Rights Charter Version 3, 2024, outlines a strong commitment to upholding and respecting children's rights, particularly in eradicating child labour. It explicitly prohibits the employment of individuals under 18 years of age and commits to developing appropriate remediation solutions, in collaboration with qualified organizations, should any child labour cases be identified. Additionally, it emphasizes the importance of education by ensuring all workers' children have access to primary and secondary schooling. Verification of the workers' master list confirmed that there are no individuals under the legal working age employed within the CU. Furthermore, contractors engaged by Kempas CU are also required to adhere to child labour policies, as stated in the Vendor Code of Business Conduct (COBC) and the Human Rights Charter. These measures collectively reinforce	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Kempas CU's compliance with legal and ethical standards related to child protection and the prevention of child labour.	
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		There was no evidence that any of the estates or the mill under Kempas CU employed individuals below the age of 18. This was confirmed through verification of employee records, including master lists, personal files, employment contracts, and pay slips, all of which contained identification numbers and dates of birth. The audit also extended to contractor workers, with similar verification confirming no underage workers were present. Additionally, interviews with both staff and workers, as well as direct field observations, further substantiated that only individuals aged 18 and above are employed across all operations within Kempas CU.	☒ 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.		All four estates and the palm oil mill (POM) under Kempas CU were found to be in full compliance with the Children and Young Persons (Employment) Act 1966. There was no evidence of employment involving individuals below the age of 18 at any of the audited sites. This was verified through a thorough review of official documents, including employee master lists, personal files, employment contracts, and payslips—each of which contained workers' identification numbers and birth dates. The same verification was conducted for contract workers, with consistent findings across all units. Interviews with both staff and workers, as well as direct field observations, further confirmed that only individuals aged 18 and above are employed within Kempas 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 Rev 3, 2024. It has been communicated to the stakeholders and emphasized the risk of child labour.	☐ 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		SD Guthrie has established a Human Rights Charter that upholds a strict zero-tolerance policy for sexual harassment, abuse, and violence in the workplace. This commitment is actively enforced across Kempas CU through regular communication and structured programs. Evidence of policy implementation includes muster briefings conducted at all operating units — Kempas Estate, Kempas POM, Tangkah Estate, Serkam Estate, and Kemuning Estate — between September 2024 and February 2025. During interviews, sampled local female workers confirmed their awareness and understanding of the policy, stating that the contents and implications were clearly communicated to them during these briefings. To support the practical implementation of this policy, the CU has formed Gender Committees at each estate and mill. These committees are tasked with organizing awareness activities, addressing grievances, and ensuring procedures for managing social issues — including sexual harassment — are understood and accessible. The Human Rights Charter and Social Issue Handling Flowchart were also presented during committee meetings to ensure all workers are aware of the reporting mechanisms and support systems available, promoting a safe, inclusive, and respectful work environment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The Kempas CU has adopted the SDG Human Rights Charter 2024, which explicitly protects the reproductive rights of all employees, with a strong emphasis on safeguarding the rights of women. The Labour Standard embedded in the charter affirms employees' rights to reproductive health and freedom of decision-making regarding reproduction, without fear of discrimination, coercion, or violence. Interviews with sampled female workers confirmed that the policy is effectively implemented on the ground. Workers are aware of their entitlements, including 96 days of paid maternity leave, and confirmed that pregnant employees are assigned light-duty tasks to ensure their well-being and safety. The reproductive rights policy has been actively communicated to the workforce through Morning Muster sessions, Union Meetings, and Gender Committee programs. These platforms help ensure that all employees — especially women — are informed, empowered, and supported in exercising their reproductive rights in a respectful and safe workplace environment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		As verified during on-site interview with relevant stakeholders, management of mill and estates within Kempas CU conducted the assessment in consultation with new mothers and taken actions to address their needs. With regards to Tangkah Estate, the new mothers' needs were assessed in February 2024, sighted the needs for the mothers required breastfeeding 30mins time	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the		Additionally, SDG has also established Suara Kami. According to the SOP for Suara Kami Helpline dated 15/04/2022, this is an alternative independent third-party worker grievance channel with multi-languages and multi-interfaces (toll-free number, SMS and facebook) that assures	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	workforce.		worker confidentiality unless personal details are required, where in such situations, consent will be sought by the system receiver.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Interviewed with the workers confirmed that no forced and trafficked labor in Kempas CU. The terms and conditions offered by the company were similar in their home country and when arrived in the plantations. No contract substitution has occurred. Passports are kept by each worker and no longer kept in the office or passport locker. Overtime was monitored by the company and the workers are given freedom to choose to overtime and resign. There was no penalty for termination of employment if they wish to terminate the contract earlier as per the employment contract signed. If the workers in the mill want to work for overtime, they will need to fill in the Overtime Details form. Those who worked on rest day and public holiday is required to fill in the application form. Approval from the Supervisor and Assistant is required.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		SDG has implemented a Human Rights Charter 2024 and can be easily access via https://www.sdguthrie.com/beyond-zero/resource-centre where they committed as below: a. Providing equal opportunity. b. Respecting freedom of association c. Eradicating any form of exploitation d. Ensuring favourable working conditions	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			e. Enhancing Safety and Health All the local and foreign workers will be provided with induction training prior to work. Besides, they were provided with decent living condition and free from any discrimination. The workers informed that they were treated equally without any discrimination. No contract substitution has occurred through interviewed with the workers.	
Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		All 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. • Kempas Estate – 11/12/2024, 29/09/24, 07/06/2024 and 08/03/2024. • Tangkah Estate – 03/02/2025, 05/11/2024, 05/08/2024 and 07/05/2024. • Kemuning Estate – 12/02/2025, 02/12/2024, 03/09/2024 and 04/06/2024, • Serkam Estate – 03/01/2025, 03/10/2024, 02/07/2024 and 03/04/2024. • Kempas POM – 03/01/2025, 03/10/2024, 03/07/2024 and 03/04/2024. Date of appointment letters for Managers as Chairman of ESH for respective units as shown below signed by the Regional CEO. • Kempas Estate – 01/07/2023	☒ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Tangkah Estate – 01/06/2024 • Kemuning Estate – 12/08/2024 • Serkam Estate - 01/06/2024 • Kempas POM – 13/01/2023 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 • 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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 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. Details of incidences among others include the following; Tangkah Estate - total 7 cases with 6 cases of LTI of 6060 and 1 non occupational. Case of a gardener and general worker on 24/07/24 and 22/08/24 slipped while at work and motorcycle riding respectively. 1 fatal case involving a contractor while cutting tree in the estate. Submission of JKKP8 made on 24/01/2025.	

			Kemuning Estate – 1 fatal case on 20/11/2024 stung by bee and 5 cases with total LTI of 93 days involving general work and harvesting. DOSH visited the estate for the fatal case on 21/11/2024. Submission of annual JKKP8 dated 21/01/2025. Serkam Estate - incidences mainly on FFB related operations involving the carriers and commuting in the estate. Ony 1 incidence with 4 LTI. Kempas Estate – Total cases 5 with LTI 14. Non-occupational of 2 cases with of riding motorcycle outside premises. 1 case dated 06/05/2024 LF collector slipped injuring LHS hand palm of 8 days LTI. Another involving a loader accidently injuring his LHS foot dated 16/04/2024. Injury 3 days Kempas POM – 1 case with LTI of 4 days and 3 cases of non-occupational. 1 operator on 19/01/2024 had a cut while attending to cleaning work at empty bunch conveyor no 2. LTI of 4 days. Investigation made on 22/01/2024.reviewed HIRARC. Submission of JKKP 8 deferred due to faulty in MYKKP as communicated via email with DOSH dated 27/02/2025 allowable till 30/03/2025.	
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		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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		carried out at both estates and the mill the PPE types for the various activities were identified and recommended. • Harvesters - Safety helmet, sickle cover, hand glove. Wellington boots • Sprayers - Respirator, nitrile glove, goggles, wellington boots, apron. • Manurers - Apron, wellington boots, dust mask, nitrile glove. • Mill operators - Safety shoes, ear muff, safety vest, helmet, cotton glove • WTP operator - Safety boots, ear muff, safety vest, helmet, cotton glove, dust mask. The following PPE issuance record issues dated 12/01/24, 08/06/24, 21/01/25 and 18/02/25 were sighted and verified. Field visits to the following sites observed compliance to PPE adherence. • Tangkah Estate P08B1 Mechanised AS fertilizer application and PR23A Mechanised circle spraying • Kemuning P2001C Selective weeding (Rainy day inference) • Kempas P2017B Harvesting • Serkam 2013A – Mechanized MOP application and harvesting at P2019B. The washroom facilities for all the 4 estates has been established and in use for the chemical handlers as identified. Separate rooms are provided for gender privacy. Interview and observation at the facilities verified compliance of this requirement.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading		Both the Estates and Mill in the SOU 17 uses SOCSO for the coverage for the local and foreign workers. The insurance coverage has ceased effective 2018 following the Government directive on the coverage. The SOCSO registration no and no of workers covered as detailed below	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		• Kempas Estate - E2300002466V for 326 workers • Kemuning Estate - E2301001837Z covering 179 workers. • Tangkah Estate - E13000000714 for 249 workers. • Serkam Estate - E2301001318B coverage for 177 workers • Kempas POM E2300016947M for a total of 124 workers.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Manday MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. Details as provided in 6.7.2	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		Kempas SOU 17 continues to actively implement Integrated Pest Management (IPM) across its four estates, following guidelines outlined in the Agricultural Reference Manual (ARM) Section 15 - Plant Protection. The IPM program focuses on controlling key pests such as rats, bagworms, nettle caterpillars, and rhinoceros beetles using environmentally friendly and sustainable techniques. For bagworm control, the estates have planted beneficial plants including Cassia cobanensis, Antigonon leptopus, and Turnera species to naturally suppress pests. Rhinoceros beetle populations are managed using pheromone traps. Rat management includes regular census monitoring of rat	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			damage, rearing of barn owls, and calendar baiting campaigns carried out twice a year. In 2024, two baiting campaigns were conducted in the estates by placing three baits per palm during each campaign. Additional baiting is carried out if fresh rat damage exceeds 5%, as determined by palm oil mill checks. The estates have continuously planted beneficial plants at an average rate of 5.0 meters per hectare, and seedlings are propagated in nurseries for ongoing planting activities. Barn owl boxes have been installed to encourage natural predation of rats, thereby minimizing the use of chemical baits. The occupancy rates of these barn owl boxes are 48.58% at Kempas Estate with 282 boxes, 74.05% at Tangkah Estate with 158 boxes, 47.57% at Serkam Estate with 103 boxes, and 60.00% at Kemuning Estate with 200 boxes. Overall, the IPM program at Kempas SOU 17 is well established and reflects a strong commitment to sustainable pest management. The combination of beneficial plantings, barn owl boxes with good occupancy rates, and scheduled baiting campaigns demonstrates a systematic approach aimed at reducing chemical pesticide use while effectively managing pest populations.	
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.		Species referenced in the Global Invasive Species Database and CABI.org. are not used in managed areas of the 4 estates.	☒ 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]		Kempas SOU 17 continued to use the SD Guthrie Berhad`s "Responsible Agriculture Charter" revised in 2020 in which item 3.2. (ix) states "Zero tolerance of the use of fire within our land boundaries and conservation areas, and the establishment of effective monitoring and prevention systems, as well as proactive firefighting measures in and around our operations.". There was no use of fire for pest control as there had been no pest outbreaks that required burning in all the 4 Estates visited. This was confirmed by staff and workers during interviews.	☒ 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.		Kempas SOU 17 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.		Kempas SOU 17 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 4 estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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 Serkam Estate: • Thiram (a.i: 80%b): a. i used/ha = 0.00052 • Metsulfuron (a.i: 20%): a. i used/ha = 0.00293. • Glyfosinate ammonium (a. i: 24.50%): a.i used/ha = 0.00425 • Warfarin (a. i. 0.05%): a. i. used/ha = 0.00017 • Propineb (a. i. 70 %): a.i used/ha = 0.00061 Record of active ingredients (AI) used Kempas Estate: • Tridopyr butoxy (a.i: 32%): a. i used/ha = 0.003075 • Cypermethrin (a.i: 5.5%): a. i used/ha = 0.02707. • Glyphosate (a. i: 41%): a.i used/ha = 0.2899 • Warfarin (a. i. 0.05%): a. i. used/ha = 0.00056 Record of active ingredients (AI) used Kemuning Estate: • Tridopyr butoxy (a.i: 32%): a. i used/ha = 0.023085 • Metsulfuron (a.i: 20%): a. i used/ha = 1.30199. • Glyfosinate ammonium (a. i: 41%): a.i used/ha = 0.07190 • Warfarin (a. i. 0.05%): a. i. used/ha = 0.000379 Tangkah Estate maintained a similar records as per the 3 estates. The chemical used are common in the SD Guthrie Estate. 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 4 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 was no evidence of prophylactic use of pesticides in Kempas SOU 17.	☒ 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		Kempas SOU 17 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		On 4 Estates as per the chemical registers and chemical store checks had only class II, III and IV chemicals while Kempas 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 Kempas SOU 17. The Chemical Register were updated as follows: • Tangkah Estate on 10/01/2025, • Kemuning Estate on 03/02/2025, • Serkam Estate on 14/01/2025 • Kempas Estate: 28/02/2025	☐ Not Applicable (justification required)
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they		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 involve 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	carry out.		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 .	
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. 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 triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		The procedure for Scheduled Waste Management, titled SD/SDP/PSQM (ESH)/203-EN1, has been properly established and implemented. Empty chemical containers were managed in accordance with regulatory requirements triple-rinsed, pierced, and sent to a DOE and Agriculture Department approved recycler. Collection records from various estates, including Tangkak, Kemuning, and Kempas, were verified with the latest dispatches occurring	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			between September 2024 and March 2025. Supporting storage and collection documentation was available and confirmed during the audit.	☐ 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 all four estates, Tangkah, Kemuning, Serkam and Kempas. There was no evidence to show that any had been carried out. This was also confirmed by interviewed staff and workers. Tangkah Estate - Aerial spraying previously was used by R&D for control P&D at nursery. However, a decision by SD Guthrie to cease all the drone spraying operation in SD Guthrie since November 2022 as this is related for requirement to obtain approval from government authority (CAAM) and Department of Agriculture.	☒ 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 Chemical Health Risk Assessment (CHRA) for the estates and mill under SOU 17 was conducted by a registered assessor, with evaluations completed across all relevant units between March 2023 and April 2024. The assessment emphasized the need for targeted training for personnel handling chemicals—especially in laboratories, ETPs, WTPs, boilers, workshops, scheduled waste areas, and chemical stores. It also recommended medical surveillance for chemical handlers, including workshop and laboratory employees. Medical surveillance was subsequently carried out throughout 2024 and early 2025 in accordance with the CHRA recommendations. Surveillance covered personnel such as sprayers, storekeepers, drivers, mandors, manurers, and nursery workers across Kempas POM, Kempas Estate, Tangkah, Serkam, and Kemuning Estates. All assessments were conducted by Occupational Health Doctors (OHD) from registered clinics, including Klinik Kxxxxxxx Mxxxxx and Klinik Sxxxxxx, with valid DOSH registration.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The results of the medical evaluations indicated that all workers were declared FIT to handle chemicals, confirming compliance with CHRA requirements and demonstrating the CU's commitment to ensuring workplace safety and health standards.	
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) & boiler quenching water and blow down • Land - Scheduled waste, domestic waste and industrial/field operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The management of waste at the certification unit is in accordance with the Scheduled Wastes (Hazardous Waste) Management Procedure (SD/SDP/PSQM (ESH)/203-EN1), which governs the handling, labeling, storage, transfer, and disposal of all scheduled waste types. All practices are aligned with regulatory standards and demonstrate strong environmental compliance. Chemical Waste and Containers Empty pesticide and chemical containers are thoroughly rinsed, pierced, and sent to a registered recycling facility approved by the DOE and the Department of Agriculture. Recent scheduled collections from the estates were recorded	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and verified, ensuring compliance with the 180-day or 20mt regulatory threshold. Domestic Waste Management Domestic waste from the estates and mill is disposed of at an authorized municipal landfill site. Waste is collected two to three times weekly, and ongoing hygiene awareness is promoted within the housing areas. Industrial Waste Fertilizer bags are reused or sold to licensed handlers, and scrap metal is inventoried and tendered at the operating unit level. Palm Oil Mill Effluent (POME) is applied daily in designated fields through a land application system. Sewage waste is monitored during housing inspections and addressed based on resident feedback, with services engaged through licensed waste handlers. Scheduled Clinical Waste (SW404) Clinical waste from estate clinics is stored securely in sharp bins and disposed of through authorized medical waste service providers. Inventory and despatch records confirm compliance. Disposal activities have been documented across all estates, with specific dates and volumes recorded. General Scheduled Waste Other scheduled waste types including contaminated rags, plastics, filters, used oil, and chemical containers are stored in designated SW stores. These wastes are disposed of through DOE-approved vendors. Regular despatch records are maintained for various waste categories (e.g., SW305, SW306, SW322, SW409, SW410) with traceable quantities and dates, confirming adherence to regulatory requirements. External Scheduled Waste Services Selected equipment service providers are authorized to collect certain scheduled waste types during servicing activities. Their authority to do so has been approved by the DOE, with official documentation verified during the audit. Mill Operational Waste The mill generates POME, which is applied to fields using a furrow system under DOE approved compliance guidelines.	

			EFB (Empty Fruit Bunches) are applied in designated plots as recommended by agronomists. Fiber and shell by-products are utilized as boiler fuel, with surplus fiber used for field maintenance and shell sold externally. In conclusion, the waste management system across the estates and mill demonstrates a strong commitment to environmental responsibility, with clear records, proper segregation, controlled disposal processes, and regulatory compliance through valid DOE approvals.	
7.3.3	The unit of certification does not use open fire for waste disposal.		There was no land preparation in SOU 17 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 and 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.		Kempas SOU 17 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			application, which was of paramount importance for maintenance of soil fertility, was carried out based on the recommendation made by the Agronomist SD Guthrie Berhad. Annual fertilizer recommendations were made based on annual foliar sampling carried out by 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. Fertilizer application program was monitored using records like program sheets, bin cards, Field Cost book and Manuring Structured Block Supervision (MSBS) forms.	☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic tissue and soil sampling were carried out in the Estates by 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 all 4 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 carried out in all Estates. The latest being: • Tangkah Estate: carried out in 17/04/2024 Report No: P163/2024, • Kemuning Estate: carried out in 13/03/2024 Report Nos: P141/2024 • Serkam Estate Carried out on 01/02/2024 Report No: P86/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Kempas Estate carried out in 22/04/2024 Report Nos: P196/2024, Soil analysis for PH, Org C, Total N, Total P, Avail P, Exch K, Exch Ca & Exch Mg was carried out on a 5-year cycle basis and last carried out as follows: • Tangkah Estate: Report No S8/2024 dated 31/07/2024. • Kemuning Estate: Report No S42/2022 dated 09/06/2022. • Serkam Estate: Report No S31/2022 dated 29/03/2024 • Kempas Estate: Report No S66/2022 dated 18/07/2022, .	
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		All the 4 Estates, Tangkah Estate, Kemuning Estate, Serkam Estate and Kempas continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB, compost and POME were also applied. EFB was applied 30 MT/ha in mature and 40 mt/ha in immature oil palm areas. It was applied on the stacked palm fronds in the mature areas while for immature palm was applied in the circles. During the year 2024 the following was applied: EFB: • Tangkah Estate total NIL. • Kemuning Estate no EFB was applied • Serkam Estate EFB application – P2016A – 67 ha total 2010 mt and P2016B – 50.46 ha 1514 mt. • Kempas Estate total EFB application was 26,472.89 MT over 809.46 Ha . POME applied in Kempas Estate via furrow system in field and 2000D. 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.		Kempas SOU 17 continued to monitor their fertilizer inputs as recommended by their Chief Agronomist 1, Plant Nutrition & Protection, Central West Region, who visited both estates during the annual foliar sampling carried out as mentioned under Indicator 7.4.2.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			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: For the year 2025 the Agronomist had recommended the following fertilisers; • Tangkah Estate: Immature Areas: Comp 45, MOP, Borate, Kieserite, RP & NKC1. Mature Areas: RP, NKC1, Borate and Kieserite • Kemuning Estate: Mature Areas: RP, NKC1, Borate, GML and Kieserite • Serkam Estate: Mature Areas: RP, NKC1, Borate, GML and Kieserite • Kempas Estate: Immature Areas: Comp 45, NKC1, Borate, Kieserite and RP. Mature Areas: RP, NKC1, Borate 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 • Muriate of Potash – 1.50 to 2.00 kg/palme33 • Borate – 0.10 kg/palm	☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				

7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Based on the provided soil maps, it was confirmed that no fragile or marginal soils were identified within Kempas SOU 17. The soil maps were prepared by SD Guthrie's SBPB, R&D Precision Agriculture Unit and dated as follows: Tangkah Estate – 01/08/2019, Kemuning Estate – 26/06/2018, Kempas Estate – 31/07/2019, and Serkam Estate – 26/04/2022. The soil series identified across the estates are typical and do not include fragile classifications. The identified series include Bungor, Batu Anam, Durian, Gajah Mati, Jerangau, Kedah, Holyrood, Jeram, Kg Kubur, Malacca, Rengam, Munchong, Serdang, Sungai Buloh, Tampin, Tavy, and others. These are standard soil types used in plantation agriculture and are considered suitable for oil palm cultivation without additional risk mitigation for fragility. Additionally, slope maps were prepared for all estates by the same unit to assess topography. The maps confirm that there are no areas with slopes exceeding 25°, indicating no high erosion-risk zones that require special soil conservation measures. The slope maps are dated: Tangkah Estate – 04/07/2019, Kemuning Estate – 26/06/2018, Kempas Estate – February 2019, and Serkam Estate – 26/04/2022. Overall, the findings support that Kempas SOU 17 operates on stable and suitable terrain with no presence of fragile or marginal soils, and the topography is within acceptable limits for sustainable oil palm cultivation.	☐ 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.		Kempas SOU 17 had a management strategy for planting on slopes to minimise and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by Group Sustainability & Quality Policy Statement and the protection of slope is stated under SDP's Responsible	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Agriculture Charter clause 3.1.2 It was observed that no replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the SOU. It was also observed that practices to minimise and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction 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.	☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		It was observed that there was no new planting of oil palm on steep terrain. As per the slope maps and field visits there was hardly any terrain of above 25 Degrees.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				

7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Kempas SOU 17, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, as mentioned under indicator 7.5.1	☒ 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.		Based on the soil maps provided, that were prepared by SDG R&D, Precision Agriculture Unit there were no marginal and fragile soils on all 4, Tangkah, Kemuning, Kempas and Serkam, Estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		As mentioned under Indicator 7.5.1, Tangkah, Kemuning, Kempas and Serkam Estates. had prepared both soil and slope maps to demonstrate the long-term suitability of land for palm oil cultivation. The information from these maps were used by the respective estates in the planning of drainage and irrigation systems, roads and other infrastructure	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				

7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		This is not applicable as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ 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).		This is not applicable as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This is *not applicable* as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This is *not applicable* as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ 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.		This is *not applicable* as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced		This is *not applicable* as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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 (C)	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.		This is *not applicable* as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ 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.		This is *not applicable* as there is no peat soil in all the 4 estates in Kempas SOU 17 as supported by the soil maps of respective estates.	☐ 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 SAMB /SAJ for the estates and mill. • Water catchment for estate nursery and mill processing. Monitoring water supply on monthly basis. • Rainwater – 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 SAJ and SAMB • To obtain treated water supply from mill's WTP Severe water pollution/Contamination • obtain water from local authority	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• To train/educate staff/workers to conserve water • To seek assistance from local authority • 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. • Rainwater collection - large containers are to be placed at strategic locations to collect rainwater. 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. Annual records for 2024 as shown below; Tangkah Estate - Air Panas Div – 2189mm and Ledang Div – 1943.5mm Serkam Estate - Kemendor Div – 1653 mm and Serkam Div – 2942 mm. Kempas Estate - Merlimau Div 1864mm and Main Div – 2025.6 mm It was confirmed that there was no restriction of clean water to the workers. All documents were sighted and verified.	

7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing SDP policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. The guidelines are detailed in the Responsible Agriculture Charter Revised 2020 and Guideline on Riparian Reserve Management in SD Guthrie Plantation. Sampled during site visit such found well-maintained and protected riparian area with signages and marking during site visit. There was no spraying activities or signs left in such an area. At Kempas Estate at Block 2021 C (water catchment area) was sighted all the palms has been left and marked with white and red color. At Ladang Kemuning, SOU 17 has identified and established a River Reserve area (0.26 ha) located along Sg Tebong river as HCV4. Management of this riparian reserve is based on the guidelines including "RSPO Manual on Best Practices (BMPs) for the Management and Rehabilitation of Riparian Reserves, 2017". Best practices conducted at Ladang Kemuning in the HCV included no vegetation removal, no chemicalapplication, no fertilizer application and others in the river reserve aimed at restoring the riparian reserve back into its natural conditions. However, field inspection of the Sg Tebong reserve (HCV4 area) by the Auditor during the Audit found demarcation and protection of the riverbanks from soil erosion were not adequate. This was evidenced during inspection of the HCV4 area (Sg Tebong) River Reserve at Field No. 2A (at the vicinity of the bridge crossing) found:	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			1. The HCV 4 (River Reserve) boundary along Sg Tebong is no longer visible 2. At the location of the bridge crossing near Field 2A, within the HCV, soil erosion had occurred on the banks approaching the bridge due to the water flow, however, no measures were implemented by the Estate to mitigate the soil erosion damage at the riverbank. 3. Verification of the HCV management Plan for 2025 did not include any mitigation measures to mitigate stream banks erosion at any location Hence, a Major NCR (ISMA 02/2025) is raised against Indicator 7.8.2.	
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 004980 valid till 30/06/2025) KPOM disposed effluent on land application in Kempas Estate at field no P2000D. 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 02/07/2024, 01/08/2024, and 03/09/2024. Parameters specified by DOE is BOD of 1000 mg/l. Performance is achieved at range below 200mg/l This is in compliance with the Schedule of Compliance issued by the DOE.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required) ● required)

7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water are obtained from the SAMB 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 22289 m3 to highest 35477 m3. Respectively the ratio per mt FFB ranges from 1.44 to 1.95 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 • To ensure the vehicle engine is turn off during idle time	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• 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 i) 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). • Tangkah Estate from lowest from 1.65 to 2.85 – 67979 Liters baseline of 2.4l/mt FFB • Kemuning Estate utilizes from lowest 1.53 to 2.27 (76892liters) Baseline 2.92 • Serkam Estate consumes total 56864 liters range of 0.95 to 1.73 with baseline of 1.40 • Kempas Estate recorded lowest 2.87 to 4.38 (275274L) Baseline 3.58 • Kempas POM from lowest 0.004 to 0.017. (1224 liters) Baseline is 0.01 .	

			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 TNB 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.		The action plan to reduce greenhouse gases for 2024 was implemented and verified. The CU used monitored through the Palm GHG calculator and publicly reported via RSPO System in February 2025.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditors have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Assessment of all polluting activities was conducted under the Pollution Prevention Plan for identifying activities that contribute significant impact to environment including gaseous emission. As prescribed under DOE's Compliance Schedule, the mill is obliged to conduct stack sampling at least once a year. For Air Pollution Control System, management monitored via Continuous Emissions Monitoring System (CEMS) which link to the DOE on real time base were in progress for Dark smoke emissions monitored. Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result is within parameter as per Jadual Pematuhan.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		There was no land preparation for replanting or new planting in SOU 17. The Estates continued to practice zero burning as per the policy in Responsible Agriculture Charter. Item 3.3.5	☐ Conform ☐ Major Nonconformity

			states “Zero use of fire for land preparation and established effective monitoring and prevention as well as proactive firefighting measures within a reasonable radius beyond our operational boundaries”. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrow-ed and left to decompose. There was no evidence that fire had been used to prepare land for the OP cultivation in the 2024 replant on Tangkah Estate	☐ 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 Kertas Kerja Program Simulasi Kebakaran dated 12/9/2019. Therein containing a) Objective b) Activity and prevention. c) Function of Fire and Rescue Team d) Emergency Evacuation Plan / Drill The procedure was formalized by GSD / SCU for use in all operating units in SDP Estates and mills. Training related to fire drill are conducted annually.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Both the estates and the mill in SOU 17 held engagement with the adjacent stakeholders via briefing sessions as stated in ERP procedure Kertas Kerja Program Simulasi Kebakaran dated 12/9/2021 and Fire Prevention and Control Measure. Therein containing Objective Activity and prevention. Function of Fire and Rescue Team Emergency Evacuation Plan / Drill All stakeholders being briefed in the respective stakeholders’	☒ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			meetings. In addition, SDG extended their zero Burning Policy to their neighbors. CU engages with adjacent stakeholders on fire prevention and control measures during stakeholder meeting conducted on 16/12/2024 (Kempas Estate), on 27/12/2024 (Tangkah Estate) on 21/01/2025 (Serkam Estate) on 08/11/2024 (Kemuning estate), Among of fire prevention mechanism has been used by cu such as: SD Guthrie Hotspot monitoring SD Guthrie Hotspot dashboard On the ground fire prevention team Fire control team and facilities Firefighting action and simulation activities Signboard of fire awareness Compliance to RSPO/MSPO requirement including zero burning engagement Basic understanding of MSPO/RSPO the no open burning	

PROCEDURAL NOTE for 7.12

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

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

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

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

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

Criteria 7.12:

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU since 15 November 2018. Hence, 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: 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		Kempas SOU 17 has maintained its commitment to High Conservation Value (HCV) management through periodic assessments and continuous stakeholder engagement. A re-assessment of HCV areas was conducted in February 2014, with the final report issued in April 2015, covering both planted areas and the surrounding landscape. In Serkam Estate, a separate HCV re-assessment was carried out in April 2017. Based on these assessments, only HCV 4 areas, which relate to ecosystem services such as water catchments, steep slopes, and riparian reserves, were identified across the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	remains valid.		A total of 48.69 hectares have been designated as HCV 4 within SOU 17. These areas include ponds, river reserves, unplantable steep terrain, and rocky areas across Kempas, Tangkah, and Kemuning Estates. These HCV areas have generally been maintained according to the requirements set out in SD Guthrie's Responsible Agriculture Charter and relevant RSPO guidance. However, during the audit, the river reserve identified as an HCV 4 area in Tebong Division, Kemuning Estate, was found to lack adequate demarcation and erosion control measures, particularly near the Sg Tebong river crossing. This issue prompted the issuance of a Major Non-Conformance Report (NCR) under Indicator 7.8.2. Despite this shortcoming, SOU 17 continues to update and engage its stakeholders on HCV matters through regular consultation sessions, demonstrating a proactive approach to landscape-level conservation and sustainable estate management.	
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Auditors have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU since 15 November 2018. Hence, this Indicator is not applicable	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.		This Indicator is not applicable in the Malaysia context.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		The implementation of the Environmental Management Plan for FY 2025, which incorporates the HCV Action Plan, has been reviewed and verified across all estates under Kempas SOU 17. The HCV Action Plan was developed in consultation with relevant stakeholders and takes into account both the directly managed areas and the broader landscape where applicable. The plan is updated annually, with the latest version effective from 1 January 2025 for Kempas, Kemuning, Serkam, and Tangkah Estates. It includes clear monitoring requirements and outlines key actions such as installation of signage, ongoing monitoring, training programs, rehabilitation of buffer zones through planting of beneficial species, engagement with government authorities, and measures to manage human-wildlife conflict. The presence of these actions in both planning documents and on-site practices demonstrates a structured and proactive approach to environmental and HCV management within the CU.	☒ 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		Not applicable as no local community was identified in HCV areas	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	the maintenance and management of these conservation areas.			
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		Although there was no RTE species found in the CU, Kempas SOU 17 still conducted program to regularly educate the workforce about the status of RTE species in Malaysia. HCV and RTE species training were last held on 5/2/24 for all workers and contractors at Kemuning Estate, for Kempas Estate on 28/1/2025 for all workers. For Tangkah Estate training has been conducted on 5/6/24 for Staff, AP, and Assistant Manager and for all workers. Serkam Estate has conduct training on 5/3/25. SD Guthrie also established their own disciplinary measures if any of their staff or workers found to capture, harm, collect or kill the RTE species. If found any activities to capture, harm, collect or kill RTE species, the estates will make a report to the Wildlife Department immediately. For year 2025, all Estates had planned to do the training in month on HCV and RTE species conservation/protection.	☒ 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.		SOU 17 Kempas has conducted an on-going monitoring of their HCV4 areas as evidenced by the records in the 'Monitoring of HCV & Conservation Area' files at all Estates. The HCV monitoring dates recorded included (Kempas Estate: 7/2/24, 14/1/25, 10/12/24 and etc); Kemuning Estate: 17/2/24, 10/1/25, 30/2/25 and etc) Serkam Estate on, 20/1/25, 25/2/25, 18/1/24 and etc and Tangkah Estate on 2/1/25, 5/2/25, 2/12/24, and etc). Serkam Estate, Monitoring surrounding of Pond has been done on 20/1/25, 25/2/25 and etc, No RTE	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			species were found within the estates area.	
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 no new land clearing without prior HCV assessment since November 2005 and or without prior HCV-HCSA assessment since 15 November 2018 where the Remediation and Compensation Procedure (RaCP) applies.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

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

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.6.2
Nonconformity Number	AB 1 of 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	08 March 2025
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: Requirement: Indicator 3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored Finding: The monitoring of the farm tractor safety features prior to field operation is not effective.	
Evidence: Site visit to Serkam Estate field no P13A operations of MOP fertilizer application using Mechanized Vicon Spreader. The farm tractor used for the operation handled by a Machine Specialist was observed without the engine ventilation cover at the front end. This poses safety risk with possible potential of having direct contact with hot surfaces and moving objects.	
Root Cause Analysis	The Preventive Maintenance Vehicle (PMV) program which was conducted daily and weekly was only focusing on the routine engine checking, braking and safety feature condition but did not specify checking on other safety risk such as cover for hot surface or moving parts. This above insufficient monitoring by OU Management has led to the tractor operating without the engine ventilation cover.
Correction(s)	The cover for the ventilation of tractor has been replaced and repaired immediately.
Corrective Action Implemented *(including any evidence submitted)*	OU management to ensure Preventive Maintenance Vehicle (PMV) to include checking on engine cover condition. PMV checklist will be reviewed by foreman/staff in charge during the tractor checking prior to operation and will be verified by manager/assistant manager on weekly basis.

	OU management will conduct refresher training for foreman, machine specialists and tractor drivers on preventive maintenance vehicle including the awareness on risk for hot surface and moving parts (to ensure cover is available).
Date of Response	26 March 2025 (First Response) 23 May 2025 (all Evidence submitted)
Audit Team Conclusion *(including any evidence reviewed)*	The assessor has verified that the ventilation cover for the tractor has been replaced. Supporting evidence, including photographic proof and the date of replacement/repair, has been reviewed and confirmed. Additionally, the PMV (Preventive Maintenance Vehicle) checklist has been updated to include specific checks on the ventilation/engine cover. Verification by the Manager/Assistant Manager is conducted on a weekly basis, with the latest record dated 4 May 2025. Refresher training on preventive maintenance for vehicles including awareness of risks associated with hot surfaces and moving parts was conducted for foremen, machine specialists, and tractor drivers. Evidence includes the training record, photos, and attendance list, dated 10 and 11 March 2025. Based on the above, sufficient evidence has been provided to justify the closure of the NCR.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	06 June 2025

Indicator Number	6.2.2
Nonconformity Number	RAR 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	08 March 2025
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019

Nonconformity Statement:

Requirements : 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. This includes a form of record for work done by family members.

Finding:

- Employment contract and related documents detailing payments and conditions of payment for (e.g. public holiday, annual leave, MC, SOCSO) Gan Estate Contractor was not complied with national legal requirements.
- The CPO Transport contractor Teo Tuan Kwee Sdn Bhd at Kempas POM and Replanting contractor Sri Yogaletchumi Kali Enterprise at Ladang Kempas do not comply with the Employment Act 1955 provision in the payment of Overtime, Public Holidays, Sick leave and Annual Leaves for its workers

Evidence:

- The employment contract agreement between Gan Estate Contractor and its employees contains an incorrect statement in Clause No. 4 regarding SOCSO (Social Security Organization) deductions. The clause states that SOCSO deductions will commence only after 3 months of confirmation.
- During interviews with all of the harvesters from Gan Estate Contractor, it was observed that there is a lack of understanding among employees regarding their entitlement and usage of annual leave and public holidays. Additionally, it was found that the annual leave taken for month of January 2025 for public holiday entitlements for occasions such as Chinese New Year and New Year have not been paid to the employees as required by Employment Act 1955.
- Verification of the Employment Contract and Salary Slips for Contractor Teo Tuan Kwee workers Faizale bin Ahmad (T/362) and Mohd Yusri Mohd Yusoff found the following:

a) Item 4 in the Employment contract: “Another 6% (for delivery within Peninsular Malaysia) or 7% (for delivery in Singapore) of the transport charges generated by you will be calculated as the overtime work, Public Holidays and entitled Annual Leaves”. This term is not in compliance with the Employment Act 1955 which states workers are entitled to paid Annual leaves, Public Holidays and Sick leaves. b) Verification of December 2024 and January 2025 Salary slips for both workers above showed no evidence of overtime and entitled leaves payments.. - Verification of the Salary Slips (December and January 2025) for Contractor Sri Yogaletchumi Kali Enterprise worker Ramesh Thangaveloo found the following: a) No payment of Annual leaves, Public Holiday and overtime b) Detailing of wages in the Salary slip is inadequate (no wage calculation for leaves and overtime).	
Root Cause Analysis	Kemuning Estate Gan Estate Contractor management was not fully aware on Employment Act requirements i.e. on the term and condition in the employment contract and payment of annual leave and public holiday. This has led the incompliance clause being included inside the employment contract and annual leave, public holiday has not been paid to the workers. Training to Gan Estate Contractor’s workers regarding their entitlement and usage of annual leave and public holiday has been conducted but there is no feedback session to ensure the understanding of the workers. Kempas Estate The Contractor was not fully aware on Employment Act requirements i.e. regarding overtime, public holidays, sick leave and annual leave payment for the workers and information in payslip. Kempas POM The Contractor was not fully aware on Employment Act requirements i.e. on the term and condition in the employment contract and information in payslip.
Correction(s)	Kemuning Estate SOCSO clause in the employment contract for Gan Estate Contractor’s worker has been revised to reflect the correct SOCSO policy on contribution/deduction that will be applied starting from their employment. Briefing will be conducted to Gan Estate Contractor’s workers regarding annual leave and public holiday with feedback session to ensure their understanding. Gan Estate Contractor management will re-check their worker’s unused annual leave for previous year and public holiday for month of January 2025 for further reimbursement Kempas POM OU management representative has communicated to the contractor on the clause item in employment contract and information in payslip which in compliance with Employment Act. Contractor will provide the revised employment contract and payslip for December 2024 and January 2025 both stated workers.

	Kempas Estate OU management has communicated to the contractor Sri Yogaletchumi Kali Enterprise regarding the issue on payment of annual leave, public holiday and overtime including the inadequate detailing of wage in salary slip. The contractor Sri Yogaletchumi Kali Enterprise will: Recheck the payment of annual leave, public holiday and overtime for month of December 2024 and January 2025 for the stated worker (Ramesh) and reimburse accordingly. Revised the detailing of wage (wage calculation for leaves and overtime) in salary slip December and January 2025 for stated worker.
Corrective Action Implemented *(including any evidence submitted)*	Kemuning Estate OU management will issue a letter to the contractor to ensure compliance with the Employment Act. Briefing for contractors on the Employment Act including employment contract and details on payments and conditions (e.g., public holidays, annual leave, medical leave, SOCSO) will be conducted at SOU level. Gan Estate Contractor will submit copies of their workers' payslip to the estate management for monitoring of the compliance purpose on monthly basis. Kempas POM OU management will issue a letter to the contractor to ensure compliance with the Employment Act. Briefing for contractors on the Employment Act including employment contract and details on payments and conditions (e.g., public holidays, annual leave, medical leave, SOCSO) will be conducted at SOU level. Kempas Estate OU management will issue a letter to the contractor to ensure compliance with the Employment Act. Briefing for contractors on the Employment Act including employment contract and details on payments and conditions (e.g., public holidays, annual leave, medical leave, SOCSO) will be conducted at SOU level.
Date of Response	26 March 2025 (First Response) 23 May 2025 (all Evidence submitted)
Audit Team Conclusion *(including any evidence reviewed)*	The assessor has verified sufficient evidence of corrective actions taken regarding the contractor Sri Yoga. Communication records confirm that issues related to the payment of annual leave (AL), public holidays (PH), overtime (OT), and the inadequate detailing of wages in the salary slips were addressed. Reimbursements for underpaid AL, PH, and OT for the months of December 2024 and January 2025 were made to the affected worker, Ramesh. The payslips for Ramesh for both months were revised accordingly to reflect accurate wage breakdowns. A formal letter was issued by the Operating Unit (OU) management to the contractor, emphasizing the need to comply fully with the Employment Act 1955. In support of

	this, a comprehensive briefing session was conducted at the SOU level for all contractors. The session covered key Employment Act requirements, including employment contracts, wage components, and statutory benefits such as public holidays, annual leave, medical leave, and SOCSO contributions. Further corrective measures included the revision of the employment contract to clearly state the SOCSO contribution and deduction clause, applicable from the start of employment. Additionally, a briefing was conducted specifically for Gan Estate workers focusing on their rights concerning annual leave and public holidays. This session included a feedback component through training evaluation to assess understanding. Gan Estate has also repaid the unused annual leave for 2024 and PH entitlements for January 2025 to the respective workers. The OU has provided further communication records, including letters, emails, and meeting minutes, demonstrating engagement with the contractor on correcting the clause items in the employment contract and payslip format to ensure full compliance with the Employment Act. The latest payslip samples for Gan Estate workers were reviewed and found to be compliant. Revised employment contracts and payslips for December 2024 and January 2025 for all stated workers have been submitted and verified. Based on the above verifications, corrective actions, and supporting documentation, the assessor concludes that the non-conformance has been effectively addressed and is therefore considered closed.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	06 June 2025

Indicator Number	6.7.2
Nonconformity Number	MZK 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	08 March 2025
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: Requirement: 6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to 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. Finding: Assigned operatives trained in first aid are NOT present in both field and other operations, and first aid equipment is NOT available at worksites	
Evidence: During a field visit to Block 08A, Main Division, Tangkah Estate, the assessor interviewed the Pruning Gang and observed that no trained first-aid operatives were present, and no first-aid equipment was available.	
Root Cause Analysis	Harvesting mandore who is in charge as first aid trained person for the pruning gang was on MC leave that day. Another mandore and field staff that working near the area are available with first aid equipment has been assigned as replacement first aider that will be covering the pruning gang in case of emergency. However, the worker did not made to understand on the arrangement
Correction(s)	OU management will appoint a replacement who will be in charge of the first aid box in case the mandore is on leave or medical leave. This replacement should be properly trained and informed about their responsibilities.
Corrective Action Implemented *(including any evidence submitted)*	Refresher training on emergency response plan to all workers and staff will be conducted to ensure understanding of access to first aider with first aid equipment during emergency.

	OU management will appoint additional first aider and provide training to ensure availability of first aider and access of first aid box. This will provide better coverage and ensure that first aid can be reached promptly in emergency situation
Date of Response	26 March 2025
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action Plan Accepted, The effectiveness will be verify during next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

Indicator Number	7.8.2
Nonconformity Number	ISMA 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	08 March 2025
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO P&C MYNI 2019
Nonconformity Statement: Requirement: 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). Finding: 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).	
Evidence: Inspection of the HCV4 area (Sg Tebong) River Reserve at Field No. 2A (at the vicinity of the bridge crossing) found: 1. The HCV 4 (River Reserve) boundary Marking along Sg Tebong is no longer visible 2. At the location of the bridge crossing near Field 2A, within the River Buffer Zones, soil erosion had occurred on the banks approaching the bridge due to the water flow, however, no measures were implemented by the Estate to mitigate the soil erosion damage at the river bank. 3. Verification of the Water and HCV management Plan for 2025 did not include any mitigation measures to mitigate stream banks erosion at any location	
Root Cause Analysis	Monitoring record of HCV Sg Tebong was not comprehensive as the remark on condition of river reserve, boundary marking and soil erosion were not included in the monitoring records. This is due to OU Management did not use the standardized HCV monitoring form to record the condition of HCV areas which resulted in the issues failed to be identified by OU management.
Correction(s)	OU management will reinstate clear boundary markers for the HCV4 (River Reserve) along Sg Tebong, ensuring the markers are visible. OU management will apply immediate soil erosion control methods, such as gabion at the affected riverbank near the bridge crossing to prevent further soil erosion. OU management will standardize the HCV monitoring form template to include the condition of river

	reserve boundary marking and soil erosion.
Corrective Action Implemented *(including any evidence submitted)*	Training on HCV awareness will be conducted by OU management to the PIC on HCV awareness including HCV area monitoring and usage of the standardize HCV monitoring form. Monitoring of HCV area will be conducted periodically on monthly basis and will be discussed in quarterly environmental review meeting.
Date of Response	26 March 2025 (First Response) 23 May 2025 (all Evidence submitted)
Audit Team Conclusion *(including any evidence reviewed)*	Sighted that, Clear boundary markers for the HCV 4 area (River Reserve) along Sungai Tebong have been established and verified. The markers are visibly placed along the river reserve to ensure proper identification and protection of the area. Photographic evidence of the boundary markers has been provided and reviewed.Immediate soil erosion control measures have been implemented at the affected section of the riverbank near the bridge crossing. A gabion structure has been installed to stabilize the soil and prevent further erosion. Photos of the installed gabion demonstrate that corrective action has been taken appropriately. The HCV monitoring form has been updated to a standardized template, which now includes specific sections for assessing the condition of river reserve boundary markers and the status of soil erosion control measures. The latest completed HCV monitoring form has been reviewed and is confirmed to have been verified by the management team. A training session was conducted by the Operating Unit (OU) management for the person-in-charge (PIC) of HCV monitoring. The training covered general awareness of HCV areas, proper monitoring practices, and the use of the standardized HCV monitoring form. Supporting evidence includes a training summary, photos of the session, and the attendance list of participants. Furthermore, the environmental review meeting minutes (MoM) confirm that the outcome of recent HCV area monitoring activities, including the status of river reserve boundaries and erosion control, was discussed at management level. This demonstrates ongoing oversight and commitment to environmental compliance. Based on the above evidence and actions taken, the non-conformance is considered effectively addressed and is satisfactory for closure.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	06 June 2025

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

Indicator Number	
Opportunity for Improvement Number	
Date of Opportunity for Improvement Issued	DD Mmm YYYY
Opportunity for Improvement Issued To *(when more than one site/member)*:	
Standard Reference	
Opportunity for Improvement Statement:	

Add tables as necessary

9. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.3.2	Major (upgraded)	Finding: The mechanism to ensure consistent implementation of safety procedures was not in place. Objective evidence: Serkam Estate During the site inspection at Serkam Division, Field 2013A, it was observed that two Machine Specialists were not wearing earplugs while performing their work, which does not comply with NRA recommendations. Both specialists mentioned that they forgot to bring their earplugs. Additionally, neither of them was wearing an N95 mask (provided by management), as recommended by HIRARC. Both Machine Specialists used a face mask cover (buff), which covers from the nose to the neck, instead of an N95 mask. They claimed that the face mask cover can protect them from sunlight heat and fertilizer dust. Kemuning Estate During the site inspection at Rumbia Division, Field P0C2, it was noted that one FFB Cutter was not wearing goggles, and one Frond	Root cause: ***Serkam Estate*** Insufficient monitoring by Management on complete and correct usage of PPE by machine specialist (MS). ***Kemuning Estate*** 1. Insufficient enforcement on monitoring of PPE usage among harvesters by field staff and mandore. 2. Frond stacker's cotton gloves were wet (not conducive to be used) and no extra cotton gloves available as replacement. Correction: ***Serkam Estate*** 1) Reminder briefing is held on PPE monitoring to Mandores & Supervisors on their responsibility to ensure workers are	The root cause and evidence accepted. Serkam Estate Sighted evidence briefing "reminder briefing on PPE monitoring to mandore and supervisor" recorded using form learning catalogue for TTMS enrolment on date 08/04/2024 attend by 14 persons in charge. Sighted an evidence refresher training on Noise & Dusk, Risk for manuring c/w PPE training on date 22/03/2024. Intent of the training related to	The assessor has verified that both mill and estate supervisory personnel, including Assistant Managers, are actively involved in on-site monitoring to ensure safe and compliant work practices. Supervisors regularly oversee operations to confirm that all workers and contractor personnel are equipped with appropriate Personal Protective Equipment (PPE), and that suitable tools,

		Stacker was not wearing cotton gloves while performing their work, as recommended by HIRARC.	wearing PPE during work. 2) Refresher briefing on importance of PPE to avoid noise & dust risks during manuring. ***Kemuning Estate*** 1. Strict Reminders to be issued to respective harvesters, division field supervisor and division assistant to ensure workers to wear complete PPE to work. 2. Issuance of extra cotton gloves (5 April 2024) for replacement 3. Reminder briefing is held on PPE monitoring to Harvesting staff and mandores on their responsibility to ensure workers are wearing PPE during work 4. Refresher briefing on proper usage & care of PPE to Harvesters Corrective Action: ***Serkam Estate*** 1) Appoint MS Representative as ESH Committee to keep them	correct way of using PPE. Auditor also sighted an official letter to machine specialist to join OSH committee on date 01/03/2024. And also sighted an evidence daily monitoring on E-SIME+ System has been conducted by PIC and regional sustainability. Kemuning Estate Sighted an evidence issuance of reminder letter to respective harvesters, division field supervisor and division assistant to ensure workers to wear and monitored the PPE usage on date)5/04/2024. Auditor also verified record an image immediate action taken to issue on PPE to respective employees. Auditor also sighted an evidence training “kepentingan penggunaan cermin mata dan sarung	machinery, and equipment are used in daily operations. Where necessary, records of follow-up actions are maintained to track corrective and preventive measures. Workplace monitoring is conducted through various mechanisms, including RSPO/MSPO internal audits led by the GSD and RHSE teams, routine Safety and Health Committee meetings, and regular workplace inspections carried out by estate staff and Assistant Managers. The most recent round of internal inspections was conducted in January 2025, demonstrating ongoing attention to occupational health and safety compliance. Further oversight is provided by the

			updated on safety and health issues related 2) Daily monitoring and weekly review on E-SIME+ System (to report unsafe act/ condition) for its effectiveness by OU manager/ assigned personnel ***Kemuning Estate*** Daily monitoring and weekly review on E-SIME+ System (to report unsafe act/ condition) for its effectiveness by OU manager/ assigned personnel	tangan kain kepada Harvesters, Harvesting Staff dan Mandor", on date 23/03/2024 & 25/03/2024 trained by Estate Manger to 53 employees. Also sighted an evidence daily monitoring conducted by PIC & Auxiliary police on the field to ensure all the employees wearing appropriate PPE, sighted report monitoring using E-SIME+ System on date 16/05/2024 and 16/05/2024. Status: closed	Performance Monitoring Unit (PMU) from the Head Office, which conducts quarterly performance monitoring visits across all estates and the palm oil mill. The most recent visits occurred in January 2025, with the following dates recorded: • Kempas Estate – 16 January 2025 • Kemuning Estate – 13 January 2025 • Serkam Estate – 17 January 2025 • Tangkah Estate – 14 January 2025 • Kempas Palm Oil Mill (POM) – 17 January 2025 Each estate also implements daily PPE usage monitoring during morning briefings. In addition, spot checks are occasionally conducted by Assistant Plantation (AP) personnel during

					work hours to ensure compliance among workers. As a result of these comprehensive and consistent monitoring efforts, any previously identified Non-Conformity Reports (NCRs) have been successfully addressed and closed, reflecting a strong commitment to continuous improvement in health, safety, and environmental compliance across the unit

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: 27 January 2025

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

10.1 For Audit Report

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

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
	POM Kampong Lembah Kesang. Tangkah Estate, Ketua Kg Parit 2, Kg Parit Konggo Sagil Serkam Estate	4 - 8 March 2025	Interviews	No issues	NA

	Kampung Serkam Darat, Pengerusi JPKK Kg Kelubi, Kg Pondok Kempas, Kg Berangan Enam Kemuning Estate Kg Tebong, Kg Kuala Sungga, Taman Bukit Rambai Kempas Estate JPKK Kampung Merlimau Barat, Pengerusi JPKK Seri Mendapat, Pengerusi JPKK Simpang Kerayong, Majlis Pengurusan Komuniti Kampung Tebong (Kemuning), Kampong Lembah Kesang, JPKK Chinchin, JAPERUN Sg Rambai				

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

Total Workers in the Unit of Certification			**1041**	
Sampled Worker Consulted/ Interviewed in This Audit			**125**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA

4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA

Consultation with Previous Land User

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

11. Time Bound Plan

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

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

Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2024	NA	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	NA	NA

					area, and re-routing the Fresh Fruit Bunches (FFB) to other neighbouring mills at the same time improve the efficiency of the receiving mills. Mill closure date on 23rd June 2024.		
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 justified.*The requirements will also apply to any newly acquired	▪ Pinang Sebatang Estate - Land legalization process for 448 ha at Pinang Sebatang Estate is still in process. ▪ Ladang Panjang Estate - Land legalization process for 1,796.19 ha is still in progress. ▪ Rantau Panjang Estate - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process. ▪ Napal Estate/Karang Ringin - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.

subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	▪ Mangun Jaya Estate - Land legalization process of 1398.55 ha is still in process. ▪ Sungai Jernih Estate - Land legalization process of 851.57 ha is still in process. ▪ Pelanjau Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process ▪ Beturus Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process ▪ Karya Palma Estate (PT SNP) - Land legalization process for 476.70 ha is still in process. ▪ West Estate - Land legalization process for 1452.93 ha (West and East Estate) is still in process. East Estate/Sei Mawang - Land legalization process for 1452.93 ha (West and East Estate) is still in process.
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No fundamental failure. Both Liberia and Indonesia (PT Mitral Austral Sejahtera) have been excluded in the latest TBP as these 2 assets were disposed.

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	Based on the time-bound plan, it was not identified that those uncertified units are due to RaCP. Mainly are due to awaiting to receive land titles at the Indonesia management units.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	Regular discussion was ongoing between SD Guthrie and the group of community (PAC) through bi-monthly Tim Kerja Perwakilan Petani (TKPP) meeting since November 2012. In October 2013, representatives from two of nine villages (Kerunang and Entapang) left TKPP. These two villagers are supported by and working with TuK and OXFAM. They have then requested SDPB to enter into Dispute Settlement Facility (DSF) in June 2014. Hence, there were two groups of communities: The TKPP (7 of 9 villages) and the Kerunang & Entapang team (2 of 9 villages). 21 TKPP meetings have been conducted. The most recent one was held on 2/11/2016. Issues related to the 14 demands made by TKPP were closed except for two. As per current status (23/01/2019) SDPB and affected parties will be resolved all the issues to proceed with legal review. https://askrspo.force.com/Complaint/s/case/50090000028ErzsAAC/detail However, sighted as at June 2019 PT Mitra Austral Sejahtera has been sold to PT Inti Nusa Sejahtera Refer letter dated 27 June 2019 to RSPO Secretariat and announcement at Bursa Malaysia http://www.bursamalaysia.com/market/listed-companies/company-announcements/6202965

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

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

14. Audit Conclusion & Recommendation

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

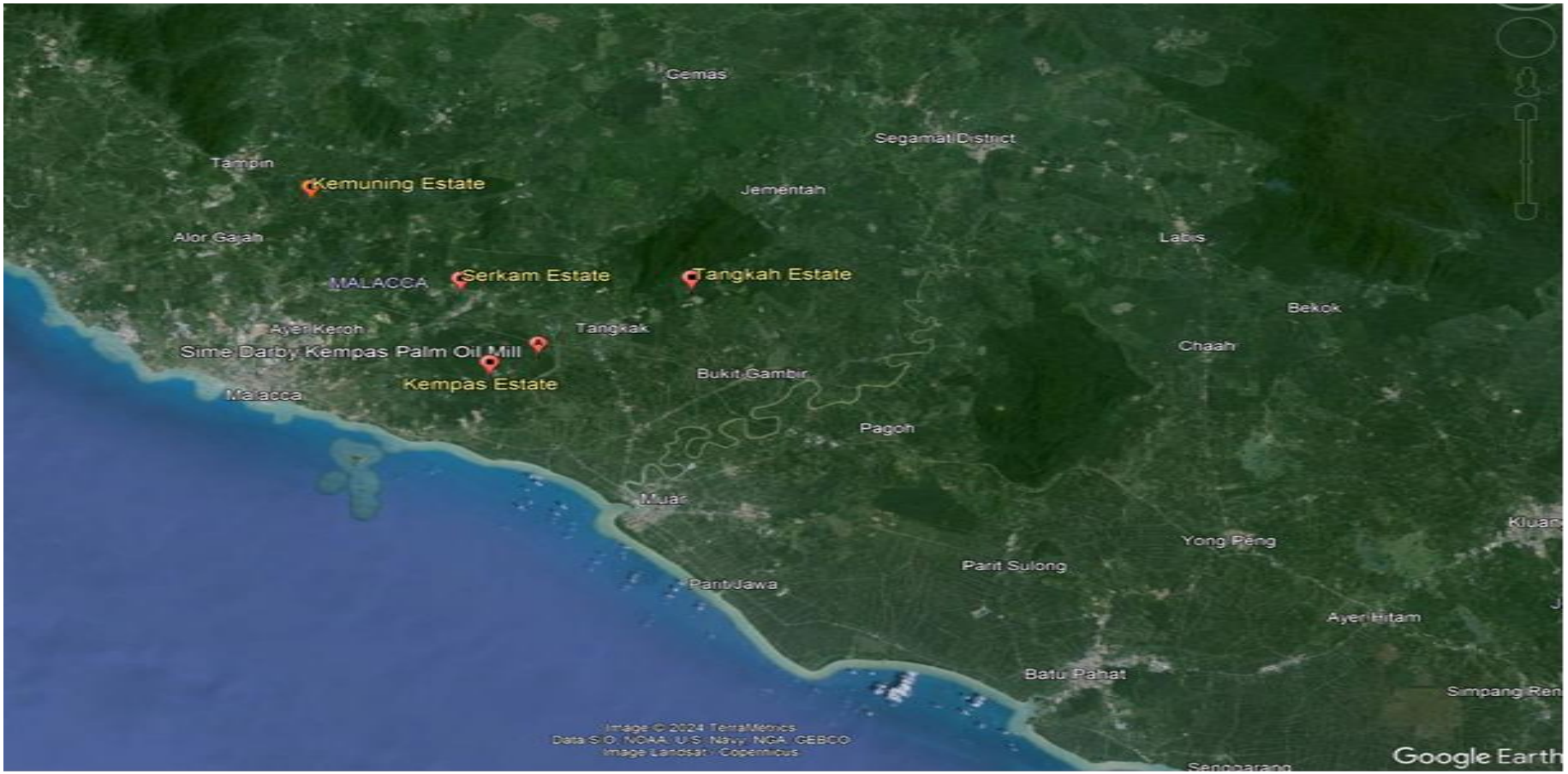
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	Shylaja Devi Vasudevan Nair	
Position	Head, Sustainability Compliance Unit	
Date	16/07/2025	 Signature

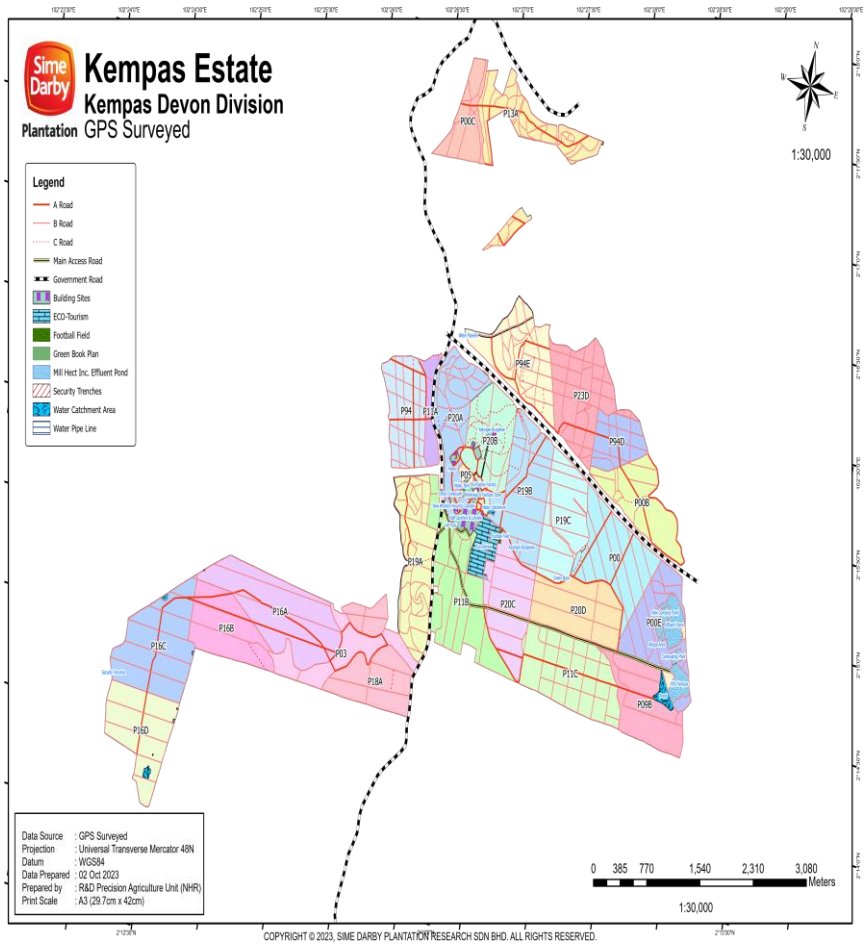
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	MOHD ZULFAKAR KAMARUZAMAN	 Signature
Position	LEAD AUDITOR	
Date	13/6/2025	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		
Name	Kamini Sooriamoorthy	 Signature
Position	Section Head, FAF	
Date	7/7/2025 (Review Date) 16/7/2025 (Approval Date)	

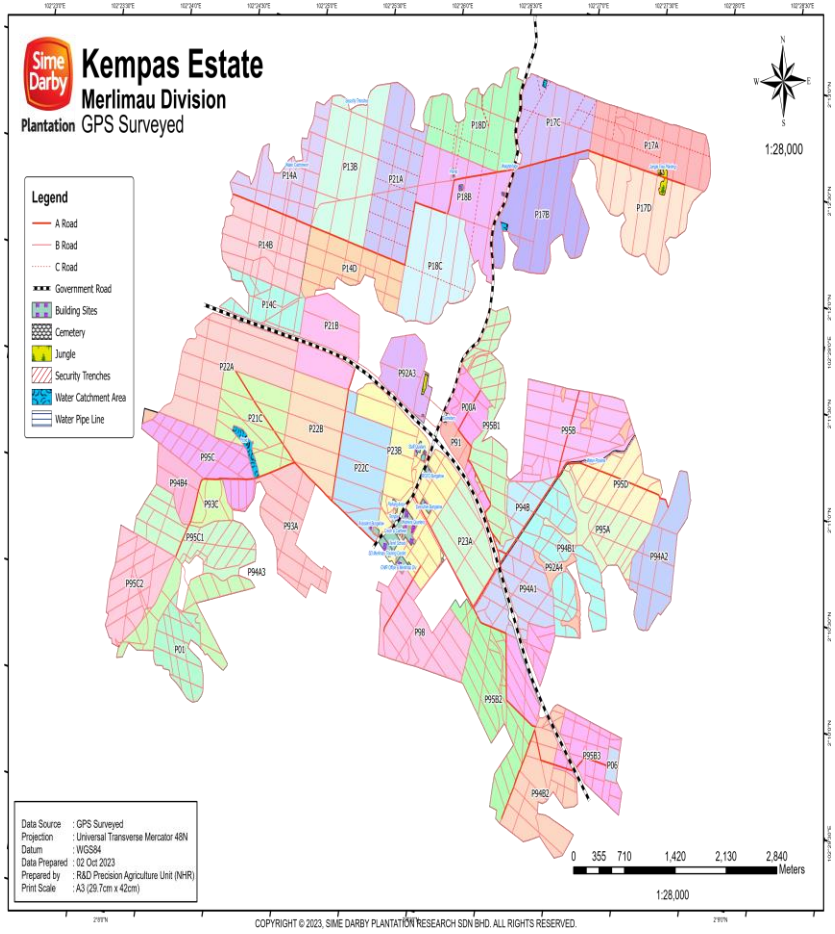
Appendix 1: Location Map Unit of Certification and Supply bases



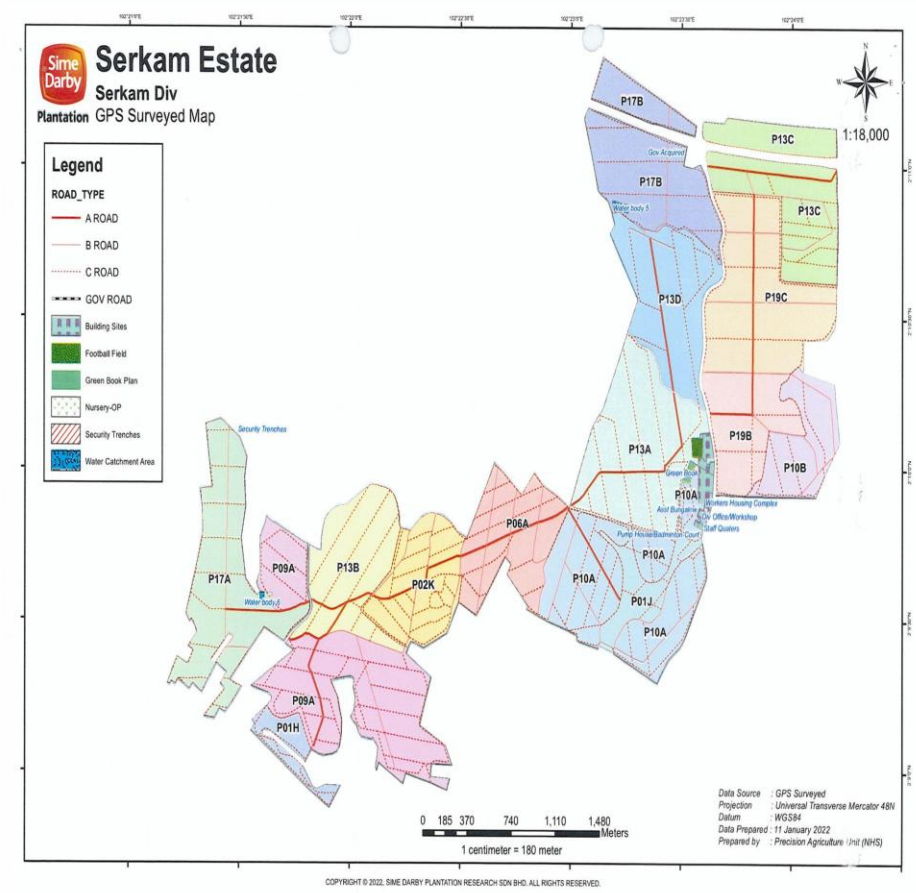
Map of SOU Kempas



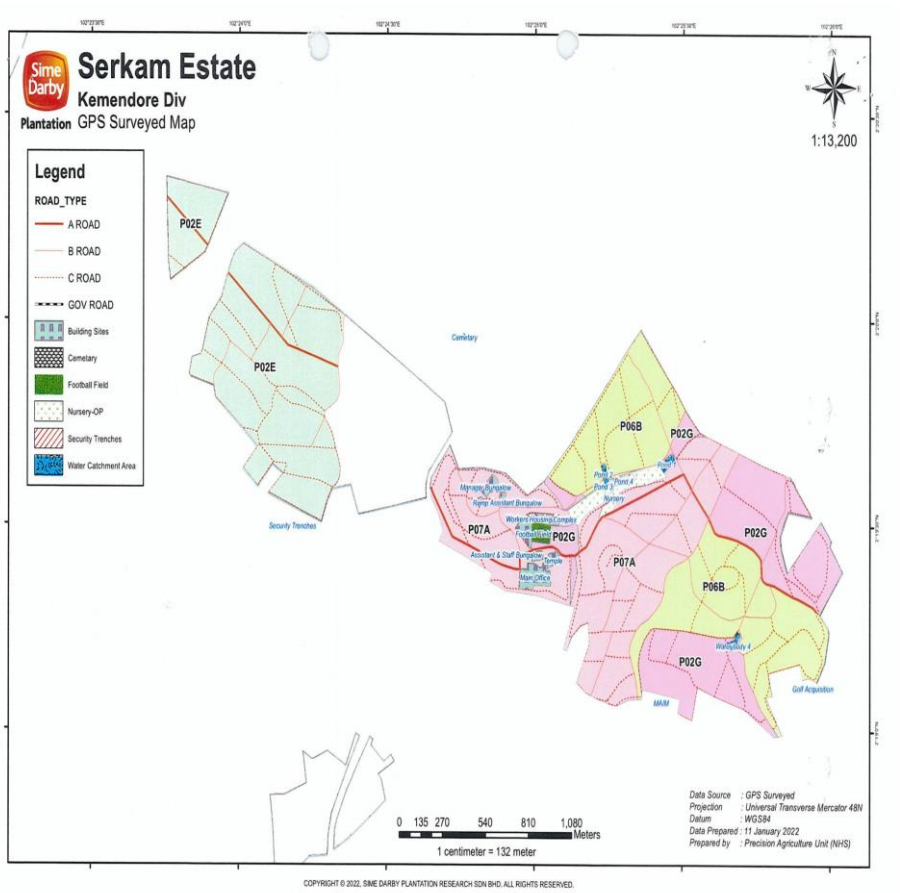
Map of Kempas Estate



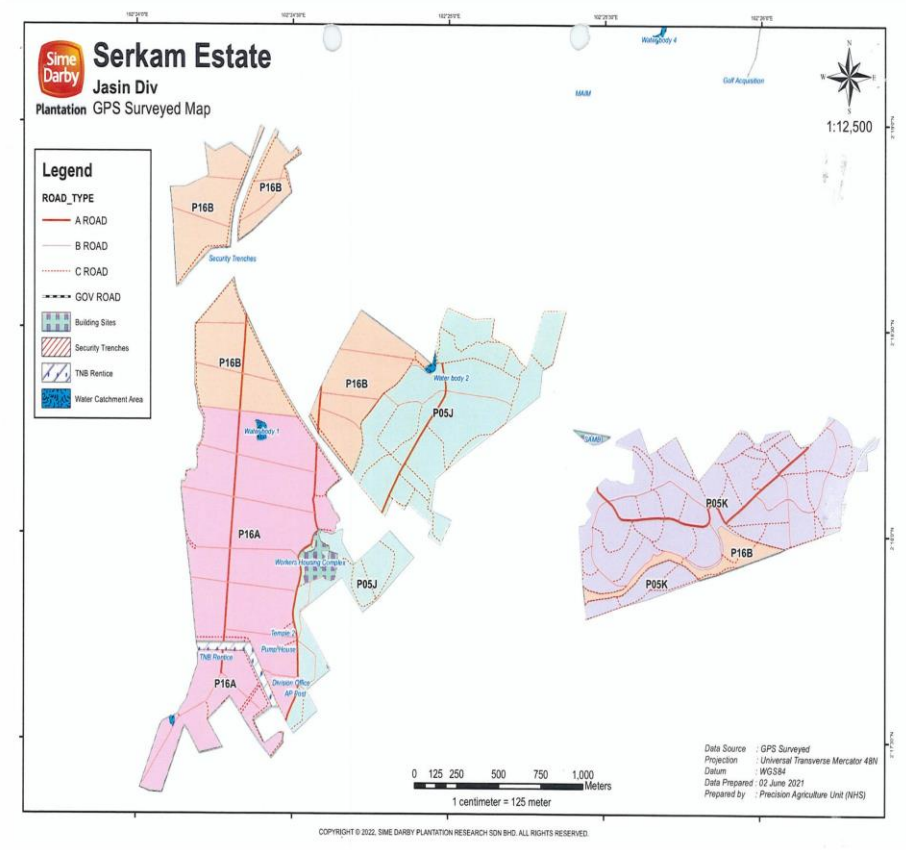
Map of Kempas Estate



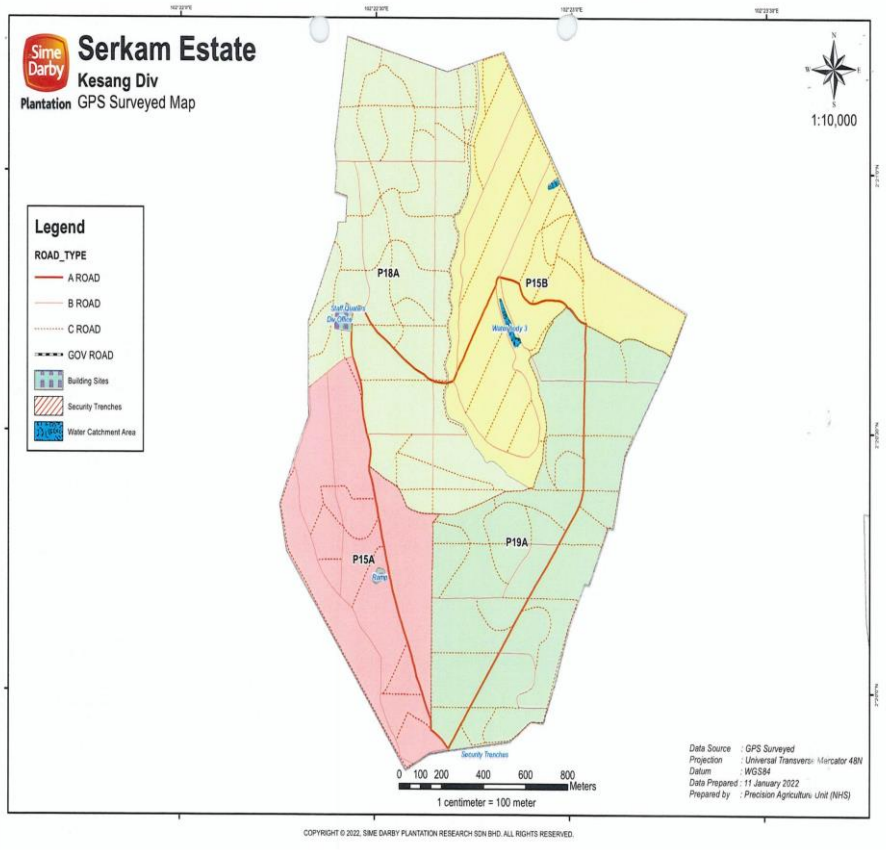
Map of Serkam Estate



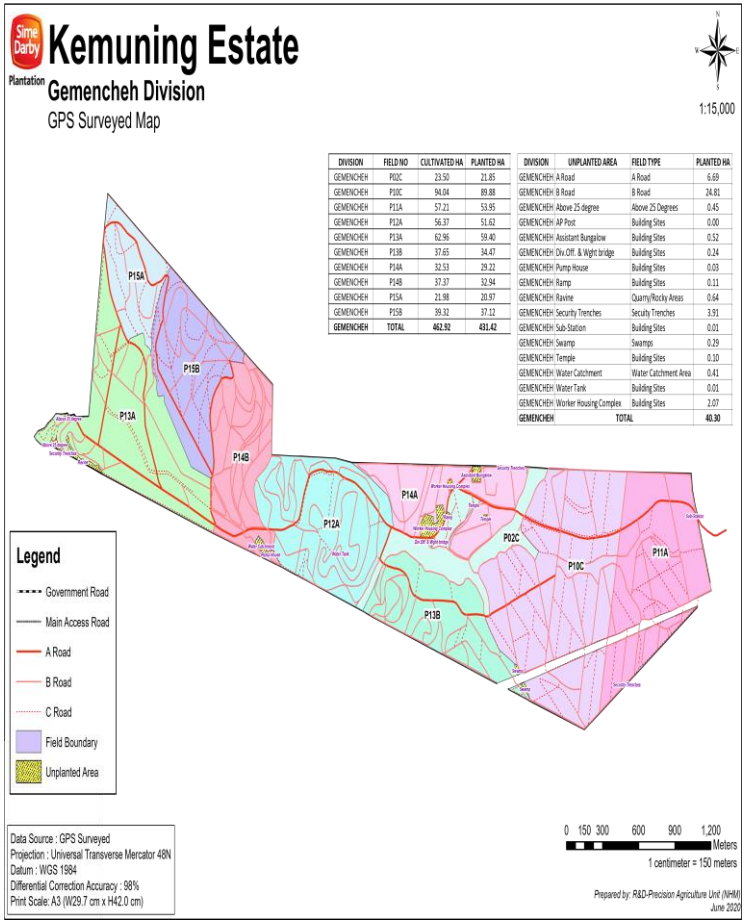
Map of Serkam Estate



Map of Serkam Estate



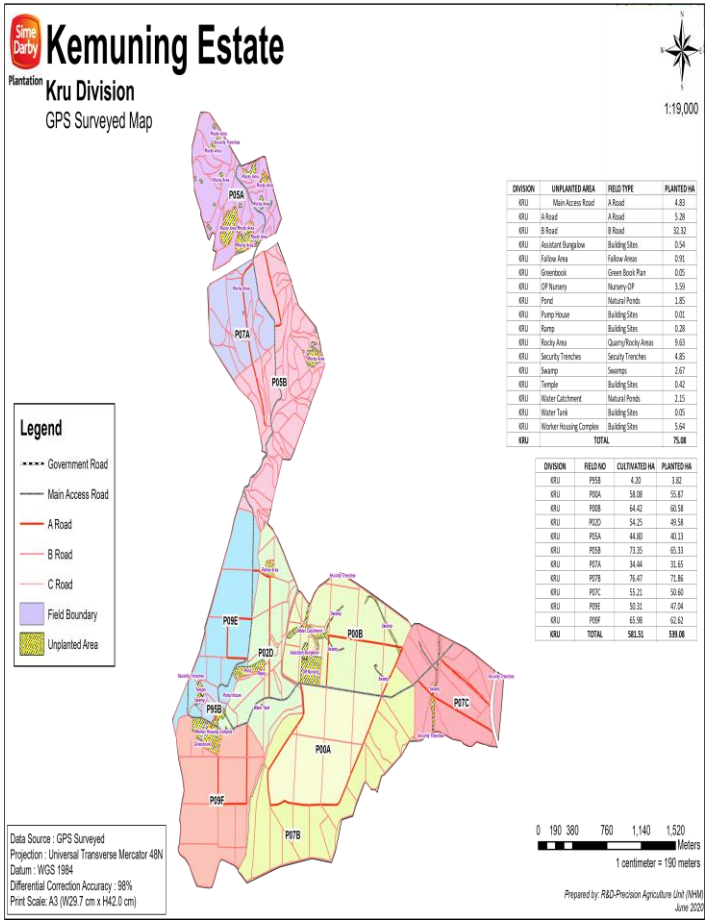
Map of Serkam Estate



DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
GEMENCHEH	P02C	23.50	21.85
GEMENCHEH	P10C	94.04	89.88
GEMENCHEH	P11A	57.21	53.95
GEMENCHEH	P12A	56.37	51.61
GEMENCHEH	P13A	62.96	59.40
GEMENCHEH	P13B	37.65	34.47
GEMENCHEH	P14A	32.53	29.22
GEMENCHEH	P14B	37.37	32.94
GEMENCHEH	P15A	21.98	20.97
GEMENCHEH	P15B	39.32	37.12
GEMENCHEH	**TOTAL**	**462.92**	**431.42**

DIVISION	UNPLANTED AREA	FIELD TYPE	PLANTED HA
GEMENCHEH	A Road	A Road	6.69
GEMENCHEH	B Road	B Road	24.81
GEMENCHEH	Above 25 degree	Above 25 Degrees	0.45
GEMENCHEH	AP Post	Building Sites	0.00
GEMENCHEH	Assistant Bungalow	Building Sites	0.52
GEMENCHEH	Div.Off. & Wght bridge	Building Sites	0.24
GEMENCHEH	Pump House	Building Sites	0.03
GEMENCHEH	Ramp	Building Sites	0.11
GEMENCHEH	Ravine	Quarry/Rocky Areas	0.64
GEMENCHEH	Security Trenches	Secuity Trenches	3.91
GEMENCHEH	Sub-Station	Building Sites	0.01
GEMENCHEH	Swamp	Swamps	0.29
GEMENCHEH	Temple	Building Sites	0.10
GEMENCHEH	Water Catchment	Water Catchment Area	0.41
GEMENCHEH	Water Tank	Building Sites	0.01
GEMENCHEH	Worker Housing Complex	Building Sites	2.07
GEMENCHEH	**TOTAL**		**40.30**

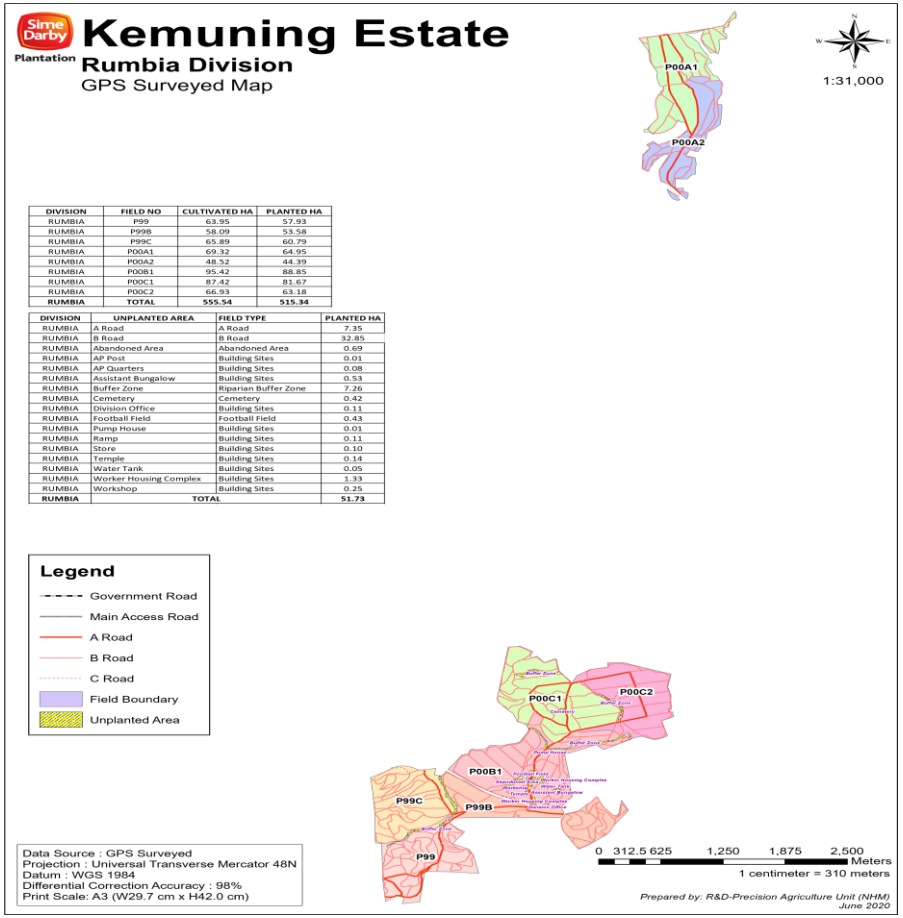
Map of Kemuning Estate



DIVISION	UNPLANTED AREA	FIELD TYPE	PLANTED HA
KRU	Main Access Road	A Road	4.83
KRU	A Road	A Road	5.28
KRU	B Road	B Road	32.32
KRU	Assistant Bungalow	Building Sites	0.54
KRU	Fallow Area	Fallow Areas	0.91
KRU	Greenbook	Green Book Plan	0.05
KRU	OP Nursery	Nursery-OP	3.59
KRU	Pond	Natural Ponds	1.85
KRU	Pump House	Building Sites	0.01
KRU	Ramp	Building Sites	0.28
KRU	Rocky Area	Quarry/Rocky Areas	9.63
KRU	Security Trenches	Secuity Trenches	4.85
KRU	Swamp	Swamps	2.67
KRU	Temple	Building Sites	0.42
KRU	Water Catchment	Natural Ponds	2.15
KRU	Water Tank	Building Sites	0.05
KRU	Worker Housing Complex	Building Sites	5.64
KRU	**TOTAL**		**75.08**

DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
KRU	P05B	4.20	3.82
KRU	P00A	58.08	55.87
KRU	P00B	64.42	60.58
KRU	P02D	54.25	49.58
KRU	P05A	44.80	40.13
KRU	P05B	73.35	65.33
KRU	P07A	34.44	31.65
KRU	P07B	76.47	71.86
KRU	P07C	55.21	50.60
KRU	P09E	50.31	47.04
KRU	P09F	65.98	62.62
KRU	**TOTAL**	**581.51**	**539.08**

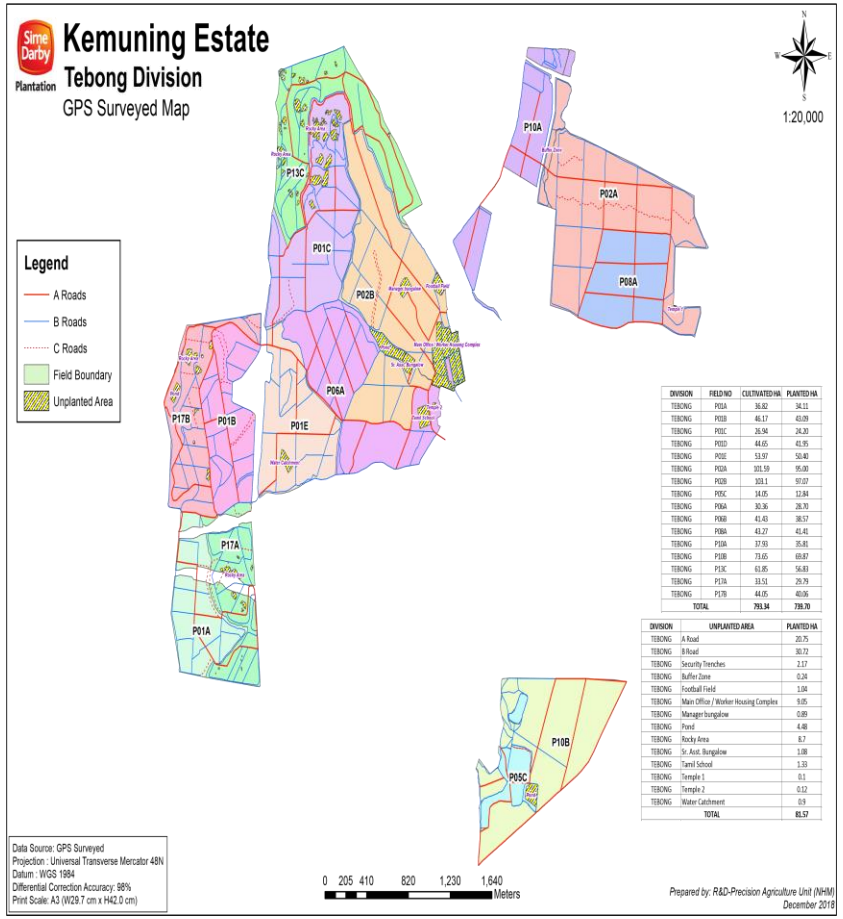
Map of Kemuning Estate



DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
RUMBIA	P99	63.95	57.93
RUMBIA	P99B	58.09	53.58
RUMBIA	P99C	65.89	60.79
RUMBIA	P00A1	69.32	64.95
RUMBIA	P00A2	48.52	44.39
RUMBIA	P00B1	95.42	88.85
RUMBIA	P00C1	87.42	81.67
RUMBIA	P00C2	66.93	63.18
RUMBIA	**TOTAL**	**555.54**	**515.34**

DIVISION	UNPLANTED AREA	FIELD TYPE	PLANTED HA
RUMBIA	A Road	A Road	7.35
RUMBIA	B Road	B Road	32.85
RUMBIA	Abandoned Area	Abandoned Area	0.69
RUMBIA	AP Post	Building Sites	0.01
RUMBIA	AP Quarters	Building Sites	0.08
RUMBIA	Assistant Bungalow	Building Sites	0.53
RUMBIA	Buffer Zone	Riparian Buffer Zone	7.26
RUMBIA	Cemetery	Cemetery	0.42
RUMBIA	Division Office	Building Sites	0.11
RUMBIA	Football Field	Football Field	0.43
RUMBIA	Pump House	Building Sites	0.01
RUMBIA	Ramp	Building Sites	0.11
RUMBIA	Store	Building Sites	0.10
RUMBIA	Temple	Building Sites	0.14
RUMBIA	Water Tank	Building Sites	0.05
RUMBIA	Worker Housing Complex	Building Sites	1.33
RUMBIA	Workshop	Building Sites	0.25
RUMBIA	**TOTAL**		**51.73**

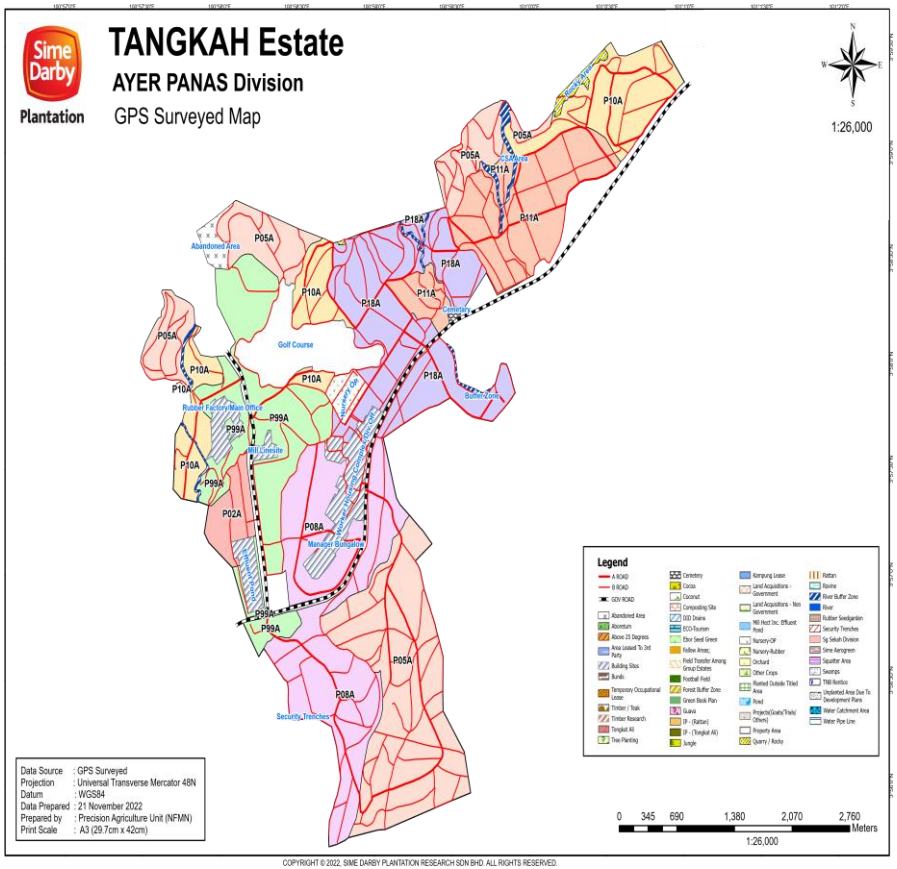
Map of Kemuning Estate



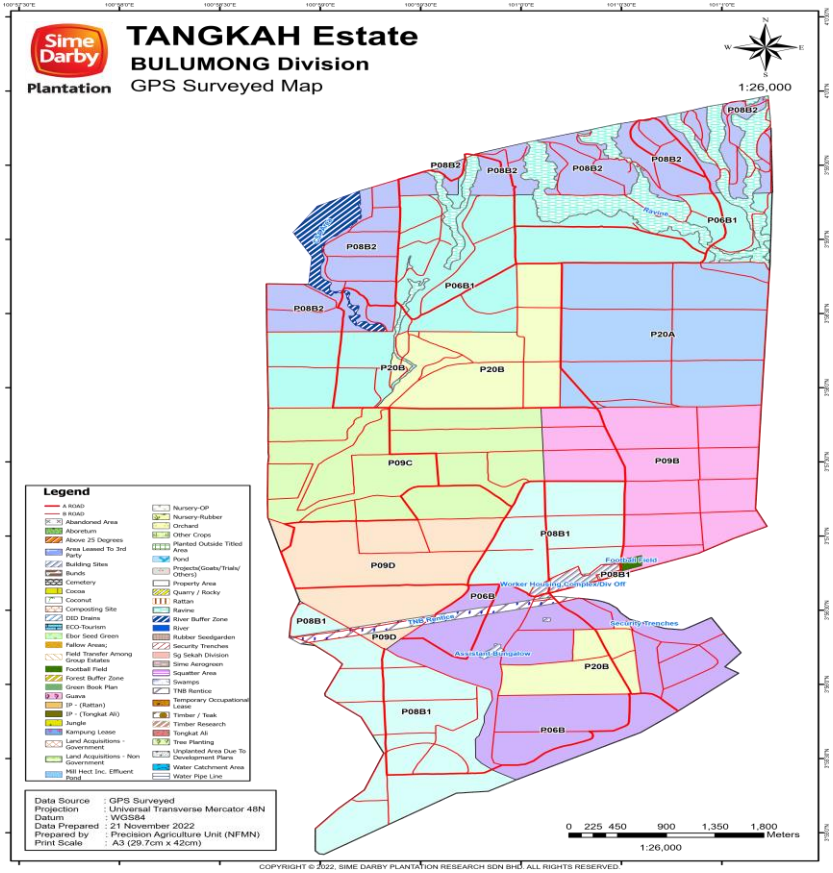
DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
TEBONG	P10A	36.82	34.11
TEBONG	P01B	46.17	43.09
TEBONG	P01C	26.94	24.20
TEBONG	P01D	44.65	41.95
TEBONG	P01E	53.97	50.40
TEBONG	P02A	101.59	95.00
TEBONG	P02B	103.1	97.07
TEBONG	P05C	14.05	12.84
TEBONG	P06A	30.36	28.70
TEBONG	P06B	41.43	38.57
TEBONG	P08A	43.27	41.41
TEBONG	P10A	37.93	35.85
TEBONG	P10B	73.65	69.87
TEBONG	P13C	61.85	56.83
TEBONG	P17A	33.51	29.79
TEBONG	P17B	44.05	40.06
	TOTAL	793.34	739.70

DIVISION	UNPLANTED AREA	PLANTED HA
TEBONG	A Road	20.75
TEBONG	B Road	30.72
TEBONG	Security Trenches	2.17
TEBONG	Buffer Zone	0.24
TEBONG	Football Field	1.04
TEBONG	Main Office / Worker Housing Complex	9.05
TEBONG	Manager bungalow	0.89
TEBONG	Pond	4.48
TEBONG	Rocky Area	8.7
TEBONG	Sr. Asst. Bungalow	1.08
TEBONG	Tamil School	1.33
TEBONG	Temple 1	0.1
TEBONG	Temple 2	0.12
TEBONG	Water Catchment	0.9
	TOTAL	80.57

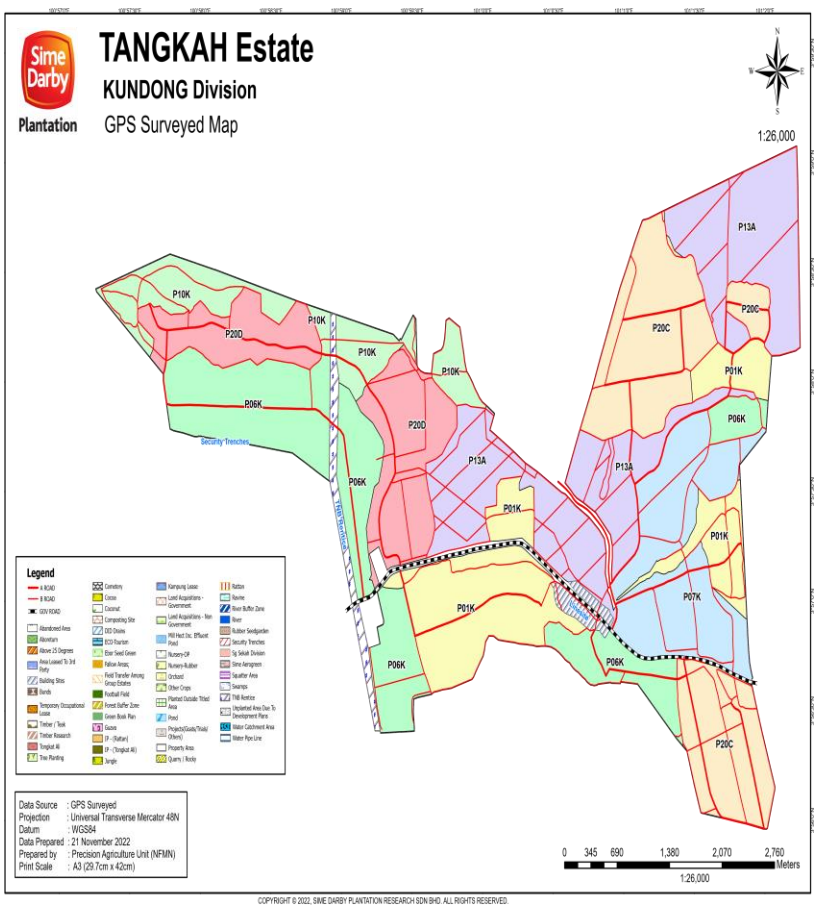
Map of Kemuning Estate



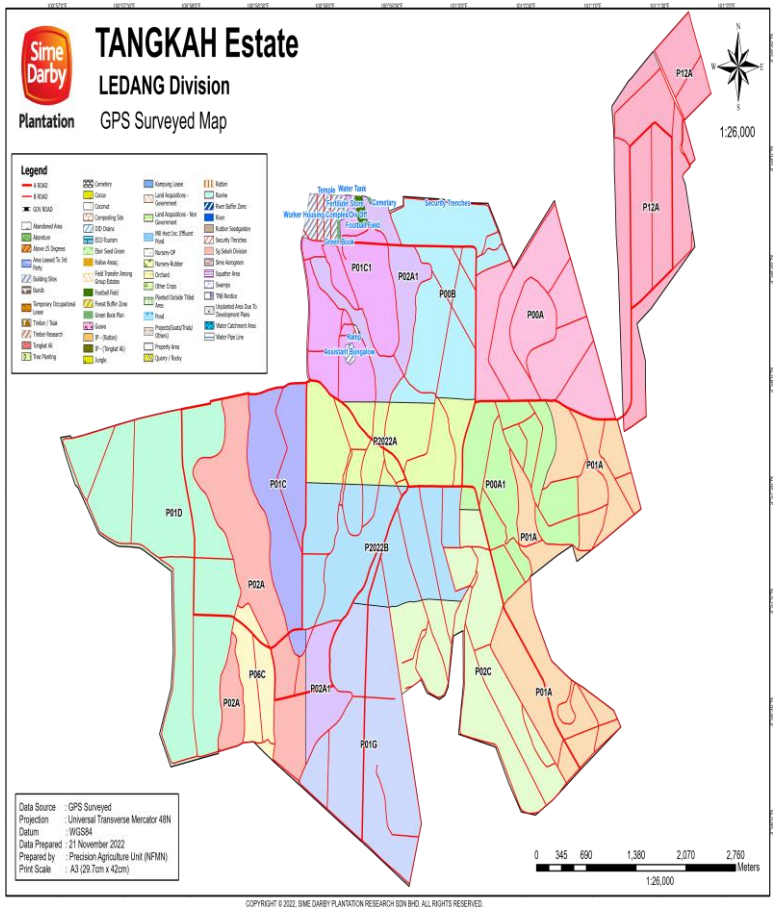
Map of Tangkah Estate



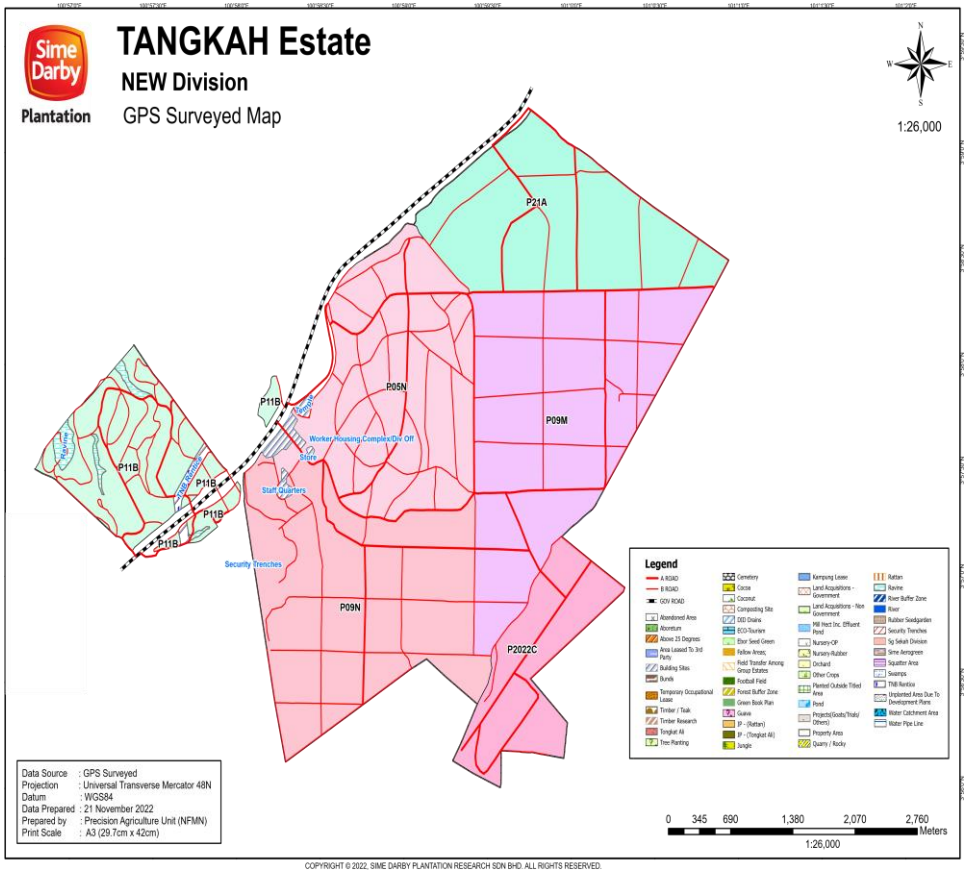
Map of Tangkah Estate



Map Of Tangkah Estate



Map of Tangkah Estate



Map Of Tangkah Estate

Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the SOU Kempas (POM and its supply bases) in the period of Jan2024 until Dec2024 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 Feb2025 for Kempas POM and supply base are as following:

1. **Summary of Emissions**

Description	tCO_2eq/t product
CPO	0.51
PK	0.51
PKO	0.00
PKE	0.00

Extraction	tCO_2e/t product
OER	0.51
KER	0.51

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	57469.10
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	**57469.10**

Production	t/year
FFB Processed	216,144.97
CPO Produced	45591.05

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	91249.16	0.47	10150.47	0.47	0.00	0.00	101399.63
CO_2 Emission from Fertilizer	10063.23	0.05	1654.89	0.08	0.00	0.00	11718.12
N_2O Emission	5295.55	0.03	1000.84	0.05	0.00	0.00	6296.39
Fuel Consumption	53.44	0.00	14.39	0.00	0.00	0.00	67.83
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-85561.55	-0.44	-9661.20	-0.45	0.00	0.00	-95222.75
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	21099.83	0.11	3159.38	0.15	0.00	0.00	**24259.21**

**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	4406.28	0.02
Fuel Consumption	0.64	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	4406.92	0.02

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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