# RSPO P&C CERTIFICATION AUDIT REPORT

## (SD GUTHRIE BERHAD – STRATEGIC OPERATING UNIT (SOU) 30, MEROTAI)

| | |
|---|---|
| **Audit Application Number:** | PC25-003139 |
| **Assessment Type:** | Recertification |
| **Date of Audit:** | 05 May 2025 – 09 May 2025 |
| **Audit Report Number:** | 1 |
| **Revision Number:** | 0 |
| **Audit Report Date** | 31 July 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, P.O. Box 7035, 40700 Shah Alam, Selangor, Malaysia. |
| Background of the Certification Body | SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.<br><br>SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014). |
| Phone Number (Accredited Office) | (603) 5544 6119 |
| Websites | https://www.sirim-qas.com.my |
| Contact Person Name | Kamini Sooriamoorthy |
| Email | kamini@sirim.my |
| **Accreditation Information** | |
| ASI Code | ASI-ACC-065 |
| Technical Scope | RSPO P&C, RSPO SCC |
| Geographical Scope | Malaysia and Indonesia |
| Accredited Since | 27 September 2014 |

# 2. Organisation Details and Certification Scope

## 2.1.Organisational Overview

| **Management Unit Information**<br>***Note: Management Unit refers to unit of certification*** | |
|---|---|
| Name of Management Unit/s | SD GUTHRIE BERHAD – SOU 30 MEROTAI |
| Address of the Management Unit/s | 91007, Tawau, Sabah. |
| Country | Malaysia |
| Websites | https://www.sdguthrie.com/ |
| Description of the Management Unit | The Merotai Certification Unit (Merotai CU) is one of the Strategic Operating Units (SOUs) under SD Guthrie Berhad, located in Tawau, Sabah, East Malaysia. Also referred to as SOU 30, the CU was initially certified to the RSPO Principles & Criteria (P&C) by SIRIM QAS International Sdn. Bhd. from 2009 to 2014. However, due to the lapse in certificate renewal prior to its expiry, a new Stage 2 audit was conducted in 2015, and the CU was subsequently re-certified on 13 July 2015.<br>Merotai CU comprises the Merotai Palm Oil Mill (Merotai POM) and four supply bases: Merotai Estate, Tiger Estate, Table Estate, and Imam Estate. All estates were fully developed prior to 2005.<br>Merotai POM has a processing capacity of 90 metric tonnes per hour (mt/hr).<br>As of the reporting period, the CU holds certifications under the RSPO and MSPO Principles & Criteria, including Supply Chain Certification Systems, with no other certification schemes in place. |
| Management Representative Name | Shylaja Devi Vasudevan Nair |
| Management Representative Designation | SVP II, Head Sustainability Compliance Unit, Group Sustainability Department |
| Management Representative Email | shylaja.vasudevan@sdguthrie.com |

## 2.2.RSPO Membership Information

| **RSPO Membership Information** | |
|---|---|
| RSPO Membership No. | 1-0008-04-000-00 |
| Name of RSPO Member | SD GUTHRIE BERHAD |
| Member Since | 03 March 2021 |

## 2.3.Certificate Information

| **Certificate Information** | |
|---|---|
| Certificate No. | RSPO-PC 00117 |
| prisma Document Reference Number | *(N/A until June 2025)* |
| prisma Trading Account ID | TA25-017048 |
| Scope of Certification | Production of Sustainable Crude Palm Oil and Palm Kernel Using Mass Balance Supply Chain Model |
| Supply Chain Model | ☐ Identity Preserved (IP)<br>☒ Mass Balance (MB) |
| Applicable Standards / Normative Reference | ☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018<br>☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020<br>☐ RSPO Management System Requirements for Group Certification of FFB Production 2022<br>☐ RSPO Rules on Market Communication and Claims 2022 |
| National Interpretation (NI) | Malaysia National Interpretation |
| Initial Date of Certification: | 16 January 2009 (Date of first RSPO certification) |
| Effective Date of Certificate: | 13 July 2025 |
| Expiry Date of Certificate: | 12 July 2030 |
| Name of Peer Reviewer | Ismadi Ismail |

## 3. Description of the Management Unit

| Information of Palm Oil Mill | | | | | |
|---|---|---|---|---|---|
| **Name of Palm Oil Mills** | **prisma Site Business ID** | **Address of Palm Oil Mill** | **Mill's capacity (MT/hour)** | **GPS Coordinates** | |
| | | | | **Latitude** | **Longitude** |
| Merotai POM | ML25-001351 | 91007, Tawau, Sabah. | 90 | 4° 22′ 6″ N | 117° 49′ 58″ E |
| Remarks:<br>To include additional information wherever applicable | | | | | |

| Information of Supply Bases | | | | | |
|---|---|---|---|---|---|
| **Name of Supply Bases** | **prisma Supply Base ID** | **Address of Supply Bases** | **Type of Supply Bases** | **GPS Coordinates** | |
| | | | | **Latitude** | **Longitude** |
| Merotai Estate | SB25-005133 | 91007, Tawau, Sabah. | Own/Managed Estate | 4° 22′ 6″ N | 117° 49′ 58″ E |
| Tiger Estate | SB25-006046 | 91007, Tawau, Sabah. | Own/Managed Estate | 4º 25’ N | 117º 50’ E |
| Table Estate | SB25-005943 | 91007, Tawau, Sabah. | Own/Managed Estate | 4º 22’N | 117º 52’ E |
| Imam Estate | SB25-004359 | 91007, Tawau, Sabah. | Own/Managed Estate | 4º 20’N | 117º 50’ E |

## 3.1. Area Statement of the Management Unit

| Area Statement of Supply Bases | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Name of Supply Base** | **Certified Area (Ha)** | **Planted Area (Ha)** | | | **Unplanted Area (Ha)** | | | | |
| | | **Oil palm planted on non peatland** | **Oil Palm Planted on Peat** | **Other Crop(s)** | **HCV** | **HCS** | **HCV-HCS** | **Conservation** | **Facilities / Others** |
| Merotai Estate | 3052.66 | 2700.01 | 0.00 | 0.00 | 9.69 | 0.00 | 0.00 | 0.00 | 342.96 |
| Tiger Estate | 2497.86 | 2363.17 | 0.00 | 0.00 | 9.64 | 0.00 | 0.00 | 0.00 | 125.05 |
| Table Estate | 2221.63 | 2032.41 | 0.00 | 0.00 | 4.86 | 0.00 | 0.00 | 0.00 | 184.36 |
| Imam Estate | 3773.56 | 3376.40 | 0.00 | 0.00 | 103.79 | 0.00 | 0.00 | 0.00 | 293.37 |
| **TOTAL** | **11545.71** | **10471.99** | **0.00** | **0.00** | **127.98** | **0.00** | **0.00** | **0.00** | **945.74** |
| Remarks:<br>To include additional information wherever applicable | | | | | | | | | |

## 3.2. Age Profile of the Management Unit

| Name of the Supply Base | Land size (Ha) by age of the Oil Palm | | | | Production Area (Ha) | Total Planted Area (Ha) |
|---|---|---|---|---|---|---|
| | 0 - 3 Phase 1 | 4-6 Phase 2 | 7-18 Phase 3 | ≥19 Phase 4 | | |
| Merotai Estate | 526.60 | 576.36 | 922.29 | 674.76 | 2173.41 | **2700.01** |
| Tiger Estate | 868.96 | 693.57 | 562.01 | 238.63 | 1494.21 | **2363.17** |
| Table Estate | 1154.25 | 706.64 | 69.74 | 101.78 | 878.16 | **2032.41** |
| Imam Estate | 471.72 | 385.70 | 2100.88 | 418.10 | 2904.68 | **3376.40** |
| **TOTAL (ha)** | **3021.53** | **2362.27** | **3654.92** | **1433.27** | **7450.46** | **10471.99** |
| Remarks: To include additional information wherever applicable | | | | | | |

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

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

| Name of the Supply Base | Land area (ha) by year | | | | | Total Area (Ha) |
|---|---|---|---|---|---|---|
| | 2025 | 2026 | 2027 | 2027 | 2028 | |
| Merotai Estate | 156.05 | 310.78 | 288.36 | 368.02 | 128.54 | **1251.75** |
| Tiger Estate | 214.39 | 238.63 | 0.00 | 109.03 | 0.00 | **562.05** |
| Table Estate | 251.12 | 101.78 | 0.00 | 0.00 | 0.00 | **352.90** |
| Imam Estate | 195.21 | 226.41 | 313.66 | 258.23 | 574.54 | **1568.05** |
| **TOTAL (ha)** | **816.77** | **877.60** | **602.02** | **735.28** | **703.08** | **3734.75** |

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

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

| Name of other FFB Suppliers | Type of FFB Suppliers | GPS Coordinates | | FFB received by the mil (MT) *During the current license period |
|---|---|---|---|---|
| | | Latitude | Longitude | |
| Merotai Estate | Own supply bases | 4° 22′ 6″ N | 117° 49′ 58″ E | 42654.79 |
| Tiger Estate | Own supply bases | 4º 25'N | 117º 50' E | 16863.39 |
| Table Estate | Own supply bases | 4º 22'N | 117º 52' E | 16256.94 |
| Imam Estate | Own supply bases | 4º 20'N | 117º 50' E | 47918.12 |
| | | | **TOTAL** | **123693.24** |

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

| Name of other FFB Suppliers | Type of FFB Suppliers | GPS Coordinates | | FFB received by the mil (MT) *During the current license period |
|---|---|---|---|---|
| | | Latitude | Longitude | |
| Cxxx Fxx Dxx Sdn Bhd | Scheme/ Independent Smallholder | 4º 21' N | 117º 49' E | 172.61 |
| Cxxx Nxxx Sxxx | Scheme/ Independent Smallholder | 4º 20' N | 117º 49' E | 167.19 |
| Cxxx Sxx Fxxx | Scheme/ Independent Smallholder | 4º 20' N | 117º 49' E | 259.62 |
| Hxx Txx Sdn Bhd | Scheme/ Independent Smallholder | 4º 20' N | 117º 54' E | 108.30 |
| Hxx - Gxx Wxx Mxx | Scheme/ Independent Smallholder | 4º 27' N | 117º 46' E | 198.93 |
| Hxx - Cxx Lxx Cxx | Scheme/ Independent Smallholder | 4º 25' N | 117º 47' E | 233.93 |
| Hxx Wxx Nxx | Scheme/ Independent Smallholder | 4º 27' N | 117º 48' E | 526.23 |
| Hxx Yxx Hxx | Scheme/ Independent Smallholder | 4º 28' N | 117º 49' E | 0.00 |
| Mxx Hxx (H) Sdn Bhd | Scheme/ Independent Smallholder | 4º 28' N | 117º 52' E | 1661.54 |
| Sx Exx | Scheme/ Independent Smallholder | 4º 24' N | 117º 47' E | 374.73 |
| Txx Txx Sxx | Scheme/ Independent Smallholder | 4º 26' N | 117º 47' E | 363.55 |
| Txx Bxx Hxx | Scheme/ Independent Smallholder | 4º 20' N | 117º 49' E | 5.26 |
| Wxx Mxx Exx | Collection centre | 4º 25' N | 117º 47' E | 57381.51 |
| Wxx Sxxi Fxx | Scheme/ Independent Smallholder | 4º 21' N | 117º 49' E | 54.62 |
| Yxx Pxx | Scheme/ Independent Smallholder | 4º 20' N | 117º 49' E | 52.55 |
| | | | **TOTAL** | **61560.57** |

## 3.6 Projected Certified Volume for Next License

| **Information of New License** | | |
|---|---|---|
| **Next License Period** | Start Date | 13 July 2025 |
| | End Date | 12 July 2026 |
| **Projected Certified FFB Volume (MT)** | | 153802.37 |
| **Average Production Yield (MT/ Ha)** | | 20.64 |
| **Projected CSPO Certified Volume (MT)** | Identity Preserved | 0.00 |
| | Mass Balance | 34682.43 |
| **Projected CSPK Certified Volume (MT)** | Identity Preserved | 0.00 |
| | Mass Balance | 7536.32 |
| **Oil Extraction Rate (OER) (%)** | | 22.55 |
| **Kernel Extraction Rate (KER) (%)** | | 4.90 |

## 3.7 Information of Previous & Current License (Identity Preserved)

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

## 3.8 Information of Previous & Current License (Mass Balance)

| **Name of Palm Oil Mill** | | | | |
|---|---|---|---|---|
| **Information of License** | **Previous Year License** | | **Current Year License** | |
| **License Period** | Start Date | 13 July 2023 | Start Date | 13 July 2024 |
| | End Date | 12 July 2024 | End Date | 12 July 2025 |
| **Actual Production Period Reported** | From | 01 May 2023 | From | 01 May 2024 |
| | To | 30 April 2024 | To | 30 April 2025 |
| **Projected FFB Certified Volume (MT)** | | 164,892.25 | | 145,243.10 |
| **Actual production of FFB (MT)** | | 128,249.91 | | 123,693.24 |
| **Projected CSPO Certified Volume (MT)** | | 35,286.34 | | 32,861.25 |
| **Actual CSPO Production Volume (MT)** | | 27,789.84 | | 27,099.26 |
| **Actual CSPO Volume Sold as RSPO Certified (MT)** | | 0.00 | | 161.92 |
| **Actual CSPO Volume Sold as Conventional (MT)** | | 27,789.84 | | 22,631.62 |
| **Actual CSPO Volume Sold under Other Scheme (MT)** | | 0.00 | | 0.00 |
| **Total Actual CSPO Volume Sold (MT)** | | 27,789.84 | | 22,793.54 |
| **Actual CSPO credits sold (where applicable) (MT)** | | 5,000.00 | | 3,000.00 |
| **Projected CSPK Certified Volume (MT)** | | 7,659.29 | | 7,116.92 |
| **Actual CSPK Production (MT)** | | 5,921.39 | | 5,576.98 |
| **Actual CSPK Volume Sold as RSPO Certified (MT)** | | 1,394.64 | | 3,307.05 |
| **Actual CSPK Volume Sold as Conventional (MT)** | | 4,526.75 | | 1,243.84 |
| **Actual CSPK Volume Sold under Other Scheme (MT)** | | 0.00 | | 0.00 |
| **Total Actual CSPK Volume Sold (MT)** | | 5,921.39 | | 4,550.89 |

# 4. Audit Programme

## 4.1. Audit Methodology

The audit covered the one palm oil mill and four of its supply bases. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The 4-supply base covered during the audit is Merotai Estate, Tiger Estate, Table Estate and Imam Estate. The audit included an on-site audit to the estates and mill to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, local communities, FFB supplier to Merotai POM cum neighbouring smallholders, contractors and other relevant stakeholders were also conducted during the audit.

## 4.2. Audit Team Member

| Name | Role | CAB Auditor Number |
|---|---|---|
| Dzulfiqar Azmi (DA) | Lead Auditor | ASI1GIVNPH |
| Mohd Zulfakar Kamaruzaman (MZK) | Auditor | ASI17IDGG4 |
| Amir Bahari (AB) | Auditor | ASI1HR2NNE |
| Ismail Adnan Abdul Malek (IA) | Auditor | ASI13MZBJC |

## 4.3. Audit Plan

| Date | Time | CAB Auditor Number | Location | Activity |
|---|---|---|---|---|
| 05 May 2025<br><br>(Monday) | 09.00 am<br>05.00 pm | ASI1GIVNPH (DA)<br>ASI17IDGG4 (MZK)<br>ASI13MZBJC (IA) | Merotai POM | Opening Meeting for SD Guthrie SOU 30 Merotai. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative.<br><br>Overview of current activities of the group members by audit team & logistics discussion to the sites to be visited.<br><br>ASI1GIVNPH (DA)<br>▪ Site inspection at nonproduction area i.e. mill workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory.<br>▪ Interview with non-production operators<br>▪ Interview with representative from EPMC committees<br>▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc.).<br>▪ Documents review related to safety aspect and mill best practices reports such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc.)<br><br>ASI13MZBJC (IA)<br>▪ Site inspection at workers quarters and housing facilities i.e. mill canteen, clinic<br>▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc.<br>▪ Interview with boilerman, production operator and hospital assistant<br>▪ Interview with mill workers from various workstations<br>▪ Interview with representative NUPW, gender committee, social dialog. |

| | | | | |
|---|---|---|---|---|
| | | | | ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.)<br><br>ASI17IDGG4 (MZK)<br>▪ Site visit and assessment on Supply Chain Implementation including the: Model used, General Chain of Custody, System Requirements for the supply chain, Purchasing and goods in, Outsourcing activity, Sales and goods out, Processing, Claims. |
| 06 May 2025<br><br>(Tuesday) | 09.00 am<br>05.00 pm | ASI1GIVNPH (DA)<br>ASI17IDGG4 (MZK)<br>ASI1HR2NNE (AB)<br>ASI13MZBJC (IA) | Tiger Estate | Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited.<br><br>ASI1GIVNPH (DA)<br>▪ Site inspection at estate facilities i.e. water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc.<br>▪ Interview with facilities operators.<br>▪ Interview with Local and Indonesian nationalities.<br>▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.)<br><br>ASI13MZBJC (IA)<br>▪ Site inspection at harvesting operation and circle spraying operation.<br>▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic.<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Interview with representative JCC, gender committee.<br>▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.)<br><br>ASI17IDGG4 (MZK)<br>▪ Site inspection at riparian reserved.<br>▪ Site inspection at HCV area. |

| | | | | |
|---|---|---|---|---|
| | | | | ▪ Interview with external stakeholders' i.e. representative from local communities from Kampung Simpang Tiga, Kg Gudang 4, Kg Pitas.<br>▪ Interview with supplier and contractors<br>▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.<br><br>ASI1HR2NNE (AB)<br>▪ Site inspection at harvesting operation, manuring operation<br>▪ Site inspection at replanting area<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc.<br>▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. |
| 07 May 2025<br><br>(Wednesday) | 09.00 am<br>05.00 pm | ASI1GIVNPH (DA)<br>ASI17IDGG4 (MZK)<br>ASI1HR2NNE (AB)<br>ASI13MZBJC (IA) | Table Estate | Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited.<br><br>ASI1GIVNPH (DA)<br>▪ Site inspection at estate facilities i.e. water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc.<br>▪ Interview with facilities operators.<br>▪ Interview with Local and Indonesian nationalities.<br>▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.)<br><br>ASI13MZBJC (IA)<br>▪ Site inspection at harvesting operation and circle spraying operation. |

| | | | | |
|---|---|---|---|---|
| | | | | ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic.<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Interview with representative JCC, gender committee.<br>▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.)<br><br>ASI17IDGG4 (MZK)<br>▪ Site inspection at riparian reserved.<br>▪ Site inspection at HCV area.<br>▪ Interview with external stakeholders' i.e. representative from local communities from Kg Beruang, Kg Melati, Kg Burut, Kg Haji Razak.<br>▪ Interview with supplier and contractors<br>▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.<br><br>ASI1HR2NNE (AB)<br>▪ Site inspection at harvesting operation, manuring operation<br>▪ Site inspection at oil palm nursery operation<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc.<br>▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. |

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|---|---|---|---|---|
| 08 May 2025<br><br>(Thursday) | 09.00 am<br>05.00 pm | ASI1GIVNPH (DA)<br>ASI17IDGG4 (MZK)<br>ASI1HR2NNE (AB)<br>ASI13MZBJC (IA) | Merotai Estate | Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited.<br><br>ASI1GIVNPH (DA)<br>▪ Site inspection at estate facilities i.e. water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc.<br>▪ Interview with facilities operators.<br>▪ Interview with Local and Indonesian nationalities.<br>▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.)<br><br>ASI13MZBJC (IA)<br>▪ Site inspection at harvesting operation and circle spraying operation.<br>▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic.<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Interview with representative JCC, gender committee.<br>▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.)<br><br>ASI17IDGG4 (MZK)<br>▪ Site inspection at riparian reserved.<br>▪ Site inspection at HCV area.<br>▪ Interview with external stakeholders' i.e. representative from local communities from Kg Karito, Kg. Hj. Matahir, Kg Merotai Kecil.<br>▪ Interview with supplier and contractors<br>▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan. |

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| | | | | ASI1HR2NNE (AB)<br>▪ Site inspection at harvesting operation<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc.<br>▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. |
| 09 May 2025<br><br>(Friday) | 09.00 am<br>05.00 pm | ASI1GIVNPH (DA)<br>ASI17IDGG4 (MZK)<br>ASI1HR2NNE (AB)<br>ASI13MZBJC (IA) | Imam Estate | Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited.<br><br>ASI1GIVNPH (DA)<br>▪ Site inspection at estate facilities i.e. water treatment plant, scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc.<br>▪ Interview with facilities operators.<br>▪ Interview with Local and Indonesian nationalities.<br>▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.)<br><br>ASI13MZBJC (IA)<br>▪ Site inspection at harvesting operation.<br>▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic.<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Interview with representative JCC, gender committee.<br>▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) |

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| | | | | ASI17IDGG4 (MZK)<br>▪ Site inspection at riparian reserved.<br>▪ Site inspection at HCV area.<br>▪ Interview with external stakeholders' i.e. representative from local communities from Kg Sungai Imam, Kg Pengkalan Bombalai, Kg Seri Bombalai, Kg Nipah Bombalai.<br>▪ Interview with supplier and contractors<br>▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.<br><br>ASI1HR2NNE (AB)<br>▪ Site inspection at manuring operation and spraying operation.<br>▪ Interview with harvesters and general workers from Local, Indonesian nationalities.<br>▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc.<br>▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc.<br><br>Closing Meeting. Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager. |

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

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

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| No changes of the initial audit plan. |

## 4.5. Sampling Details

| Description of Management Unit | Number of Estate/Members/Mills | Risk Factor | Result<br>x = (√y) x (z) | Total Sampled |
|---|---|---|---|---|
| ***Mill*** | | N/A | N/A | All mills shall be audited. |
| ***Own/Managed Estates*** | 4 | Low Risk | 1.2 | 4 |
| ***Scheme Smallholder*** | | Choose an item | | |
| ***Scheme Outgrower*** | | Choose an item | | |
| ***Independent Outgrower*** | | Choose an item | | |

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

## 4.6. Sampling History of Current Certification Cycle

| Name<br><br>(Mill/ Supply Base / Scheme Smallholder) | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---|---|---|---|---|---|
| | 2021 | 2022 | 2023 | 2024 | 2025 |
| Merotai Estate | ☒ | ☒ | ☒ | ☒ | ☒ |
| Tiger Estate | ☒ | ☒ | ☒ | ☒ | ☒ |
| Table Estate | ☒ | ☒ | ☒ | ☒ | ☒ |
| Imam Estate | ☒ | ☒ | ☒ | ☒ | ☒ |

## 4.7. Audit Team Leader and Audit Team Information

| **Audit Team Leader: Dzulfiqar Azmi (DA)** | |
|---|---|
| **Requirements** | **Description** |
| At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities; | Had more than 5 years in the palm oil sector, health and safety, environmental management and social human right management. |
| A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits; | Had attended training RSPO P&C and RSPO ISH standard and completed evaluation and qualified as lead auditor RSPO since 2020. |
| Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor | Successfully completed refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor in 2023. |

| **Audit Team Members:**<br>**1) Mohd Zulfakar Kamaruzaman (MZK)**<br>**2) Amir Bahari (AB)**<br>**3) Ismail Adnan Abdul Malek (IA)** | | |
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| **Requirements** | **CAB Auditor Number** | **Description** |
| Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc; | ASI1GIVNPH (DA) | Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM). |
| | ASI17IDGG (MZK) | Hold B. Sc. Forestry from Universiti Putra Malaysia. |
| | ASI13MZBJC (IA) | Holds a Master of Forestry, University of British Columbia, Canada. |
| | 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 | ASI17IDGG (MZK) | He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015. |
| | ASI13MZBJC (IA) | He had been Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing. |
| | ASI1HR2NNE (AB) | Experience in auditing in palm oil industry with more than 10 years. Experience in consulting, internal auditor and Training Management for various program such as MSPO, ISCC and ISO. |
| Successfully completed an RSPO endorsed P&C lead auditor course | ASI1GIVNPH (DA) | Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training. |
| | ASI17IDGG (MZK) | Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia. |
| | ASI13MZBJC (IA) | Completed RSPO endorsed P&C lead auditor course in 2016 by Wild Asia. |
| | 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. |
| | ASI1GIVNPH (DA) | Successfully attended Integrated Management System lead assessor course in 2018. |
| | ASI17IDGG (MZK) | Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015. |
| | ASI13MZBJC (IA) | Successfully attended 5-day lead auditor course for ISO 9001 in 2024. |
| | ASI1HR2NNE (AB) | Has completed training of ISO 9001 in April 1991 and ISO 14001 Lead Auditor |

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| | | Course in May 1997. Attended and completed OHSAS 18001 course in 2005. |
| Demonstrable understanding of the latest version of RSPO Certification Systems | ASI1GIVNPH (DA) | Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems. |
| | ASI17IDGG (MZK) | Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems. |
| | ASI13MZBJC (IA) | Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems. |
| | ASI1HR2NNE (AB) | Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems. |
| For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure | ASI1GIVNPH (DA) | This has not been audited and is deemed not applicable. |
| | ASI17IDGG (MZK) | This has not been audited and is deemed not applicable. |
| | ASI13MZBJC (IA) | This has not been audited and is deemed not applicable. |
| | ASI1HR2NNE (AB) | This has not been audited and is deemed not applicable. |
| A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits. | ASI17IDGG (MZK) | Had completed and pass evaluation of RSPO lead auditor since 2015. |
| | ASI13MZBJC (IA) | Had completed and pass evaluation of RSPO lead auditor since 2016. |
| | ASI1HR2NNE (AB) | Had completed and pass evaluation of RSPO lead auditor since 2015. |
| Knowledgeable and experience of the local/regional laws | ASI1GIVNPH (DA) | He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws. |
| | ASI17IDGG (MZK) | He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws. |
| | ASI13MZBJC (IA) | He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws. |
| | ASI1HR2NNE (AB) | He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws. |
| Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use; | ASI1GIVNPH (DA) | He has over 5 years of working experience in oil palm operations. |
| | ASI17IDGG (MZK) | He has over 5 years of working experience in oil palm operations. |
| | ASI13MZBJC (IA) | He has over 5 years of working experience in Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging. |
| | ASI1HR2NNE (AB) | Experience in auditing in palm oil industry with more than 10 years. |
| Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard; | ASI1GIVNPH (DA) | He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices. |
| | ASI17IDGG (MZK) | He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices. |
| | ASI13MZBJC (IA) | This criterion and indicator have not been audited. |

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| | ASI1HR2NNE (AB) | He has over 10 years of extensive experience in oil palm operations and auditing health and safety practices. |
| Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO; | ASI1GIVNPH (DA) | He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards. |
| | ASI17IDGG (MZK) | He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards. |
| | ASI13MZBJC (IA) | He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards. |
| | ASI1HR2NNE (AB) | This criterion and indicator have not been audited. |
| Experience in handling of land rights, gender and indigenous peoples' issues; | ASI1GIVNPH (DA) | He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards. |
| | ASI17IDGG (MZK) | He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards. |
| | ASI13MZBJC (IA) | He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards. |
| | ASI1HR2NNE (AB) | This criterion and indicator have not been audited. |
| Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard; | ASI1GIVNPH (DA) | He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019. |
| | ASI17IDGG (MZK) | He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices. |
| | ASI13MZBJC (IA) | He had been Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. |

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| | ASI1HR2NNE (AB) | This criterion and indicator have not been audited. |
| Fluent in one of the main national languages | ASI1GIVNPH (DA) | He is fluent in both Bahasa Malaysia and English. |
| | ASI17IDGG (MZK) | He is fluent in both Bahasa Malaysia and English. |
| | ASI13MZBJC (IA) | He is fluent in both Bahasa Malaysia and English. |
| | ASI1HR2NNE (AB) | He is fluent in both Bahasa Malaysia and English. |
| Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course.<br>Note: this does not apply for ISH or Group Certification. | ASI1GIVNPH (DA) | He completed the RSPO Supply Chain Auditor training course in 2022 and has been auditing supply chains since then. |
| | ASI17IDGG (MZK) | He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then. |
| | ASI13MZBJC (IA) | This criterion and indicator have not been audited. |
| | ASI1HR2NNE (AB) | This criterion and indicator have not been audited. |

## 5. Audit Findings & Results

| Criterion / Indicator | | Audit Findings | Audit Findings (Public Summary) | Results |
|---|---|---|---|---|
| **Principle 1: Behave Ethically and Transparently** | | | | |
| **Criterion 1.1:**<br>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):<br>• Land titles/user rights (Criterion 2.2);<br>• Occupational health and safety plans (Criterion 4.7);<br>• Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8);<br>• HCV documentation (Criteria 5.2 and 7.3);<br>• Pollution prevention and reduction plans (Criterion 5.6);<br>• Details of complaints and grievances (Criterion 6.3);<br>• Negotiation procedures (Criterion 6.4);<br>• Continual improvement plans (Criterion 8.1); | | All RSPO P&C-required documents are publicly accessible via established procedures and digital platforms, with SD Guthrie Berhad – SOU 30 Merotai CU ensuring transparency through its website and broader CSR efforts via Yayasan Sime Darby. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | • Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). | | | |
| 1.1.2 | Information is provided in appropriate languages and made accessible to relevant stakeholders. | | Information available in appropriate languages (English/Bahasa) and accessible to relevant stakeholders through sample meeting latest conducted at each specific operating unit.<br>Sampled SOU 30 Merotai CU has conducted a meeting with the stakeholders to share any new information on RSPO certification, environmental, social, safety and legal requirements applied to all operating units. All the stakeholders raised some issues and discussed them with the management during the meeting.<br><br>The most recent stakeholder meeting minutes for SOU 30 Merotai were reviewed, indicating that a joint meeting for all Operating Units (OUs) was held on 19/12/2024. The consultation involved both internal and external stakeholders, including government agencies, schools, the CLC and Humana organizations, local villagers, as well as private sector representatives such as contractors, suppliers, and neighboring estates or smallholders. Evidence of these consultations is available, and stakeholder feedback has been appropriately recorded in the Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) action plans. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 1.1.3 (C) | Records of requests for information and responses shall be maintained. | | Records of information requests and responses are well-maintained, with communication procedures in place and no external stakeholder requests received for FY2024–2025, while relevant documents remain publicly accessible except those restricted by confidentiality. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☒ Opportunity for Improvement |

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| 1.1.4 (C) | Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official. | | SOU 30 Merotai CU has implemented and communicated updated procedures for internal and external communication and grievance handling, with records showing compliance and worker awareness through regular briefings and visible information sharing. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 1.1.5 | There is a current list of contact and details of stakeholders and their nominated representatives. | | A comprehensive stakeholder list for FY2024 has been established, covering both external and internal stakeholders with detailed contact information and designated representatives. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 1.2:**<br>The unit of certification commits to ethical conduct in all business operations and transactions. | | | | |
| 1.2.1 | A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts. | | SD Guthrie Group enforces a Code of Business Conduct and Anti-Corruption Management System across all operations, promoting ethical behaviour and zero tolerance for bribery, with policies available in multiple languages and accessible reporting channels. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | | | | ☐ Not Applicable (justification required) |
| 1.2.2 | A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. | | SD Guthrie Berhad monitors COBC compliance through internal audits, transparent tender processes, and a Vendor COBC with an Integrity Pledge that requires all vendors to uphold ethical standards and commit to eradicating exploitation. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

| **Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.** | | | | |
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| **Criterion 2.1:**<br>There is compliance with all applicable local, national and ratified international laws and regulations. | | | | |
| 2.1.1 (C) | The unit of certification complies with applicable legal requirements. | | SOU 30 Merotai CU has demonstrated full compliance with applicable legal and regulatory requirements, with valid licenses, competent personnel, and verified records in place across all sites, leading to the satisfactory closure of a previous Major NCR. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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. | | SOU 30 Merotai CU maintains an up-to-date Legal & Other Requirements Register, with dedicated personnel tracking legal changes and ensuring compliance through regular reviews and systematic updates across all operating units. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 2.1.3 | Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. | | Boundary markers across all estates under SOU 30 Merotai CU are visibly maintained and verified during the site visit, confirming clear demarcation and compliance with legal boundary requirements. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

| **Criterion 2.2:**<br>All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements. | | | | |
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| 2.2.1 | A list of contracted parties is maintained. | | SOU 30 Merotai CU maintains an up-to-date list of contracted parties, including key service providers such as harvesting contractors, suppliers, transporters, and replanting contractors, as part of its stakeholder register. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | | | | ☐ 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 third-party contracts under SOU 30 Merotai CU include specific clauses on legal compliance, with supporting evidence such as signed Vendor Integrity Pledges, Online Vendor Registration (OVR), and documented due diligence on contractors and recruitment agencies. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☒ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 2.2.3 | All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection. | | All contractor agreements at SOU 30 Merotai CU include clauses prohibiting child and young person labour, supported by signed Vendor Integrity Pledges and audit verification confirming no underage employment was found. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

**Criterion 2.3:**

All FFB supplies from outside the unit of certification are from legal sources.

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| 2.3.1 (C) | 2.3.1 (C) For all directly sourced FFB, the mill requires:<br>● Information on geo-location of FFB origins<br>● Proof of the ownership status or the right/claim to the land by the grower/ smallholder<br>● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB | | Merotai POM has verified traceability for all directly sourced FFB in 2025, including geo-location data, valid MPOB licenses, and land ownership or usage rights as documented in the OCP TTP. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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.<br>PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4. | | Merotai POM has two indirect FFB sources is in the process of completing traceability documentation, with current records confirming geo-location, valid MPOB licenses, and land use rights for indirectly sourced FFB in 2025. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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.

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| 3.1.1 (C) | A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders. | | Merotai POM and its supply base have established long-term sustainability and financial viability plans through detailed 5-year budgets (2025–2029), with regular monitoring of costs, yields, and KPIs, supported by documented performance reviews and reporting to senior management. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.1.2 | An annual replanting programme projected for a minimum of five years, is available. | | A replanting program for all estates under SOU 30 Merotai CU has been established and integrated into the annual budget, with plans reviewed yearly the latest in January 2025 covering replanting activities through to 2029. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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:<br>Results of internal audits<br>Customer feedback<br>Process performance and product conformity<br>Status of preventive and corrective | | Annual management review meetings were conducted across all estates and the mill within SOU 30 Merotai CU, with verified minutes and outcomes used to develop the Continuous Improvement Plan 2025, addressing key operational, audit, and stakeholder issues. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | actions<br>Follow-up actions from management reviews<br>Changes that could affect the management system<br>Recommendations for improvement | | | |
| **Criterion 3.2:**<br>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.<br>Action plans include continual improvement for the following:<br>i. Optimising the yield of the supply base.<br>ii. Reduction in use of pesticides (Criterion 7.2)<br>iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7)<br>iv. Waste reduction (Criterion 7.3)<br>v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)<br>vi. Impacts on communities, workers and smallholders (Principle 6)<br>vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12) | | A continuous improvement action plan has been implemented by SOU 30 Merotai CU, focusing on key social and environmental aspects in alignment with RSPO P&C, covering yield optimisation, pesticide reduction, environmental mitigation, waste management, GHG reduction, community engagement, and conservation efforts. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 3.2.2 | As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template. | | The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given match with their database system. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 3.3:**<br>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 30 Merotai continues to adopt and implement standardized documents established by SD Guthrie Berhad, including quality, sustainability, ESH, and lab control manuals such as the PQMS/MQMS, SPMS, RSPO Supply Chain Procedures, and EQMS SOPs. These comprehensive manuals cover estate and mill operations from nursery to CPO/PK dispatch, and are disseminated to workers via training, briefings, and morning musters. Relevant SOPs and technical guidelines are available on-site and confirmed to be implemented effectively, with workers demonstrating awareness during site interviews. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.3.2 | A mechanism to check consistent implementation of procedures is in place. | | SOU 30 Merotai has established and implemented comprehensive monitoring mechanisms, including daily operational records, internal audits, supervisory checks, external inspections, and management reviews to ensure consistent compliance with RSPO requirements and standard operating procedures across all estates and the mill. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| 3.3.3 | Records of monitoring and any actions taken are maintained and available. | | SOU 30 Merotai has effectively implemented daily monitoring of SOPs across estates and mill operations through supervision, record-keeping, internal audits, and periodic visits by headquarters and agronomists to ensure continuous compliance with RSPO and legal requirements. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 3.4:**<br>A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations. | | | | |
| 3.4.1 (C) | In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented. | | There was no new planting in the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with POM and estate operations. Thus, this indicator is not applicable. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |
| 3.4.2 | For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of | | The Social and Environmental Impact Assessments for SOU 30 Merotai CU were verified, showing full stakeholder engagement, implementation of management plans, and effective mitigation of social and environmental impacts across mill and estate | ☒ Conform<br>☐ Major Nonconformity |

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| | affected stakeholders. | | operations. | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.4.3 (C) | The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. | | The social and environmental management plans at Merotai CU are reviewed annually with active stakeholder participation, ensuring updated mitigation measures, clear responsibilities, and incorporation of feedback from internal and external consultations. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 3.5:**<br>A system for managing human resources is in place. | | | | |
| 3.5.1 | Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives. | | SD Guthrie Berhad has established clear, non-discriminatory recruitment and career progression procedures for both local and foreign workers, aligned with its commitment to human rights, worker welfare, and responsible recruitment practices. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.5.2 | Employment procedures are implemented and records are maintained. | | SD Guthrie Berhad ensures transparent and fair recruitment for both local and foreign workers at Merotai CU, with documented procedures, no recruitment fee policy, and engagement of a | ☒ Conform |

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| | | | licensed agency under responsible recruitment guidelines. | ☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
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| 3.6.1 (C) | All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. | | Merotai CU has actively reviewed and updated its HIRARC and CHRA across all estates and mill operations, with comprehensive risk control measures and regular audiometric testing to ensure worker safety and compliance with occupational health requirements. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.6.2 (C) | The effectiveness of the H&S plan to address health and safety risks to people is monitored | | While Merotai CU has implemented a comprehensive Health & Safety Plan with regular monitoring and awareness measures, its effectiveness was found lacking at Tiger Estate, where critical safety gaps led to the issuance of a Major NCR (DA 01 2025). | ☐ Conform<br>☒ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| **Criterion 3.7:**<br>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.<br><br>Training for workers must cover, at minimum, the following:<br>- the health and environmental risks of pesticide exposure;<br>- recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women);<br>- International and national instruments or regulations that protect workers' health;<br>- Productivity and best management practice;<br>- relevant SOPs. | | The CU has implemented a comprehensive 2025 training program covering RSPO P&C, supply chain, safety, and operational best practices, with targeted sessions for employees and contractors to ensure competency and compliance across estate and mill operations. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.7.2 | Records of training are maintained, where appropriate on an individual basis. | | SOU 30 Merotai had trained their staff, workers and records of training were kept in the RSPO training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| 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. | | Personnel involved in the RSPO Supply Chain Certification Standard (SCCS) at Merotai CU received appropriate training, including a refresher session conducted on 20 March 2025 for both staff and contractors to ensure effective implementation. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 3.8:**<br>Supply Chain Requirements for Mills | | | | |
| 3.8.1 | Identity Preserved Module<br>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<br>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 | | Not applicable since this mill is Mass Balance. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |

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| | separating them, the inly MB Module is applicable. | | | |
| 3.8.2 | Mass balance Module<br>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. | | Merotai POM received certified FFB from own Estate Which is Merotai Estate, Table Estate, Tiger Estate and Imam Estate and non-certified FFB from Surrounding Smallgrower and Small holder total up to 25 suppliers. Thus, Merotai POM has qualifies for the Mass Balance chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Refer Table 3.8 Information of Previous & Current License (Mass Balance). | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | The estimated tonnage of Crude Palm Oil (CPO) and Palm Kernel (PK) products that could potentially be produced by the certified mill was recorded by the Certification Body (CB) in the public summary of the Principles & Criteria (P&C) certification report. This figure represents the total volume of certified oil palm products (CPO and PK) that the mill is authorized to deliver annually. The actual tonnage produced is subsequently recorded in each annual surveillance report. *Refer to Table 3.6: Projected Certified Volume for Next License.* | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.4 | The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform | | The mill observed to have met registration and reporting requirements for supply chain through the RSPO Prisma. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| 3.8.5 | Documented Procedures<br>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:<br>a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements<br>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records)<br>c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.<br>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no | | SOU Merotai has established and effectively implemented a comprehensive supply chain and traceability procedure aligned with RSPO Mass Balance requirements, with clearly defined responsibilities, controls, and training to ensure compliance across all critical control points. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | contamination in the IP mill. | | | |
| 3.8.6 | Internal Audit<br>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;<br>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims<br>b) Effectively implements and maintains the standard requirements within its organization.<br>(ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports. | | Merotai POM has conducted its RSPO Supply Chain internal audit on 20 January 2025 in accordance with revised procedures and RSPO SCCS standards, with findings addressed and reviewed during the management review meeting held on 19 March 2025 to support continual system improvement. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.7 | Purchasing and Goods In<br>(i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received.<br>(ii) The mill shall inform the CB immediately if there is a projected | | Merotai POM continues to receive certified FFB from its own estates and non-certified FFB from 25 smallgrower and smallholder suppliers, with proper verification of certificates and traceability maintained through consignment notes and mass balance monitoring records. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | overproduction of certified volume<br>(iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents. | | | ☐ Not Applicable (justification required) |
| 3.8.8 | Sales and Goods Out<br>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):<br>a) The name and address of buyer;<br>b) The name and address of the seller<br>c) The leading or shipment/delivery date;<br>d) The date on which the documents were issued;<br>e) RSPO certificate number;<br>f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations);<br>g) The quantity of the products delivered;<br>h) Any related transport documentation<br>i) A unique identification number | | Merotai POM's sales and delivery procedures are managed by SD Guthrie Berhad and GTM, with verified documentation showing all required RSPO information, including certificate number, product details, and supply chain model clearly stated in the dispatch records for both CPO and PK. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.9 | Outsourcing Activities<br>(i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent | | Merotai POM has formally engaged Rimbun Hijau as its sole transporter for CPO and PK, with contractual provisions and training aligned to RSPO Supply Chain requirements, including audit access and documented briefings conducted on 20 March | ☒ Conform<br>☐ Major Nonconformity |

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| | 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.<br>(ii) The mill shall ensure the following:<br>a) The mill has legal ownership of all input material to be included in outsourced processes<br>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary.<br>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.<br>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited | | 2025. | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | 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 stakeholders updated in January 2025 has detailed in all contractors applicable. Among the contractors verified were Rimbun Hijau which is currently CPO & PK transporter. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.11 | The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products. | | No new contractors used and will be used in the future for the processing or production of RSPO certified materials. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.12 | Record Keeping<br>(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.<br>(ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant | | Merotai POM maintains up-to-date and accurate records for certified and non-certified FFB deliveries, in compliance with the RSPO Mass Balance model and traceability procedures, with documentation such as weighbridge tickets, production data, internal audits, and management reviews properly retained and verified. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.<br>(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.<br>(iv) For Mass Balance Module, the mill:<br>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.<br>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.<br>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.) | | | ☐ Not Applicable (justification required) |
| 3.8.13 | Extraction rate<br>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of | | Merotai POM processes both certified and non-certified FFB based on actual OER and KER, with extraction rates monitored daily and monthly through standardized reporting templates to ensure accuracy and performance tracking. | ☒ Conform<br>☐ Major Nonconformity |

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| | the amount of certified CPO and PK from the associated inputs. Mill shall determine and set<br>their own extraction rates based upon past experience, documented and applied it consistently. | | | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.14 | Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate. | | Extraction rates has been updated monthly as per stated in Monthly Production Report (Physical Movement). | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.15 | Processing<br>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation. | | Not applicable as the POM is certified under Mass Balance Module. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |
| 3.8.16 | Registration of Transactions<br>(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, | | Merotai POM has implemented adequate documented procedures for sales and dispatch, ensuring RSPO Mass Balance model compliance with proper certificate notation, and maintains accurate transaction records through the RSPO system using Member ID RSPO_PO1000000195, with all | ☒ Conform<br>☐ Major Nonconformity |

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| | crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.<br>(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 | | shipments verified and confirmed during the audit. | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 3.8.17 | Claims<br>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. Merotai POM does not use RSPO corporate logo as well as trademark logo. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

| Criterion / Indicator | | Audit Findings | Audit Findings (Public Summary) | Results |
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| **Principle 4: Respect Community and Human Rights and Deliver Benefits** | | | | |
| **Criterion 4.1:**<br>The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders | | | | |
| 4.1.1 (C) | A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the | | SD Guthrie Berhad has documented its commitment to human rights through its Human Rights Charter, conducted training across all operating units, communicated the policy to stakeholders, and established regular social dialogue meetings with elected worker representatives to support | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| | workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. | | ongoing implementation. | ☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.1.2 | The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations. | | There is no evidence that SOU 30 Merotai instigates any violence or uses any form of harassment in its operations. This was confirmed by interviews conducted with its employees at all levels (staff, workers, security personnel). Also, through feedback from interviews with local communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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.** | | | | |
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| 4.2.1 (C) | The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. | | SOU 30 Merotai has a comprehensive grievance system in place including documented procedures, internal and external complaint books, third-party-managed platforms like Suara Kami and Workers Helpline ensuring effective, anonymous, and multilingual access for resolving complaints and protecting whistleblowers. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 4.2.2 | Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. | | SOU 30 Merotai has effectively communicated its grievance procedures through briefings and displays, including multilingual support and accessible channels like Suara Kami and Worker Helpline, which have built worker confidence in raising complaints without fear of retaliation. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.2.3 | The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. | | SD Guthrie has established multiple complaint platforms including the Oil Palm Pal (OPP) system and Social Dialogue meetings via SDOTS, ensuring effective and timely resolution of grievances with worker satisfaction confirmed through interviews. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.2.4 | The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. | | The conflict resolution mechanism outlined in the Sustainable Plantation Management System includes provisions for escalation to legal proceedings and engagement of independent third parties, ensuring access to impartial legal and technical advice. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 4.3:** The unit of certification contributes to local sustainable development as agreed by local communities. | | | | |

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| 4.3.1 (C) | Contributions to community development that are based on the results of consultation with local communities are demonstrated. | | Community development efforts include free water supply to nearby villages, support for local markets, donations to schools and mosques, and employing 92% of staff from surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

| **Criterion 4.4:**<br>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. | | | | |
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| 4.4.1 (C) | Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available. | | The legal ownership and boundary maps for Merotai, Table, Imam, and Tiger Estates were verified, with land titles originally issued to Borneo Abaca Limited (now Bal Estates Sdn Bhd) since 1937, and lease periods extending up to 2936, following mergers with Golden Hope Plantations and SD Guthrie Berhad. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.4.2 | Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include.<br>a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| | groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making. | | | ☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.4.3 (C) | Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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.. | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity |

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| 4.4.6 | There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 4.5:**<br>No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions | | | | |
| 4.5.1 (C) | Documents showing identification and assessment of demonstrable legal, customary and user rights are available | | The Social Impact Assessment and land title verification confirm that no new plantings were established on local land, with SD Guthrie Berhad SOU 30 Merotai owning the land since 1951, and stakeholder interviews revealing no land disputes. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.5.2 (C) | FPIC is obtained for all oil palm development through a comprehensive | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform |

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| | process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. | | | ☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.5.3 | Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations.<br><br>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.<br><br>c) Evidence that the legal, economic, environmental and social implications of | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. | | | |
| 4.5.4 | To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity |

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| | concession or land title to the operator.. | | | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.5.7 | New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. | | There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.5.8 (C) | New lands are not acquired in areas inhabited by communities in voluntary isolation. | | Not Applicable as this is MYNI Assessment. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |
| **Criterion 4.6:**<br>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, | | The Sustainable Plantation Management System (since 1/11/2008) includes procedures for handling boundary | ☒ Conform |

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| | and a procedure for identifying people entitled to compensation, is in place. | | disputes and fair compensation, managed by SD Guthrie Berhad's Land Management Department with involvement from estate management, Land Office, NGOs, and affected parties. | ☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.6.2 (C) | A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. | | The Procedures for Handling Boundary Disputes include fair and gender-equal compensation guidelines, but no related issues were identified during the audit consultations with mill staff and estate workers. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 Merotai. The Fresh Fruit Bunches are supplied from SDG owned estates which are certified to RSPO and surrounding Smallholder which is not bound to SD Guthrie Berhad and the Smallholder can send their FFB to another mill. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 4.7:**<br>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 Sustainable Plantation Management System (since 1/11/2008) includes procedures for identifying legal, customary, or user rights and fair compensation, managed by SD Guthrie Berhad's Land Management Department with participation from estate management, Land Office, NGOs, and affected parties. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | No compensation issues were reported with villagers, local communities, or neighboring estates, and stakeholder interviews confirmed no evidence of land disputes at SOU Merotai. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| 4.7.3 | Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. | | The audit confirmed that SOU Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 4.8:**<br>The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights. | | | | |
| 4.8.1 | Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. | | The audit confirmed that SOU 30 Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 4.8.2 (C) | Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. | | The audit confirmed that SOU 30 Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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). | | The audit confirmed that SOU 30 Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 4.8.4 | For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). | | The audit confirmed that SOU 30 Merotai has held legitimate land ownership since 1951, and stakeholder interviews found no evidence of land disputes in the surrounding communities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| **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. | | Merotai POM has displayed the current prices paid for FFB at the mill's weighbridge counter. The FFB prices (OER) were displayed at the weighbridge. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.1.2 (C) | Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. | | SOU Merotai regularly educates surrounding smallholders on FFB pricing, quality, grading, and payment calculations through trainings and monthly field days, with the latest briefing held at Merotai POM on 19/12/24. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | Merotai POM adopts MPOB pricing for FFB, and interviews with multiple FFB suppliers confirmed their satisfaction, considering the mill's prices fair compared to other mills. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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. | | There is no binding contract requiring outside suppliers to deliver FFB to Merotai POM; however, contracts covering payment rates and crop quality involve all parties including women and independent smallholder representatives in decision-making, with interviewed suppliers expressing satisfaction. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.1.5 | Contracts are fair, legal and transparent and have an agreed timeframe. | | There is no binding contract requiring outside suppliers to deliver FFB to Merotai POM, but fair, legal, and transparent contracts covering payment rates, crop quality, and payment terms are in place with suppliers drafted in English and agreed upon after consultations with interviewed suppliers confirming their understanding and satisfaction. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.1.6 (C) | Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given. | | All contractors confirmed that payments were received within a reasonable timeframe, which is 7-10 days after submission of invoice. And receipts contain specifying price, weight, deductions, and amount paid are given. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.1.7 | Weighing equipment is verified by an independent third party on a regular basis (this can be government). | | Weighing Equipment in SOU Merotai has been calibrated on a yearly basis using Teras Integrasi Sdn Bhd last on Merotai POM on 02/12/24 and 12/6/24 valid until 2025, Tiger Estate on valid until 5/11/25, Imam Estate 3/12/24 valid until 2/12/25, | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| | | | Table Estate on 18/10/24 valid until 17/10/25 and Merotai Estate on 15/1/25 valid until 14/1/26. | ☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.1.8 | The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. | | SD Guthrie Berhad SOU Merotai supports Independent Smallholders with certification and internal control systems, holding stakeholder meetings to promote RSPO certification, though growers and villagers currently prefer MSPO certification due to RSPO's higher costs. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | SD Guthrie has established procedures for handling land disputes and social issues, including a whistleblowing channel and Human Rights charter (updated 2024), with a complaint process that includes investigation, resolution, and third-party arbitration if needed, while ensuring anonymity for whistleblowers through its policy. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 5.2:**<br>The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains | | | | |
| 5.2.1 | The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification. | | SD Guthrie SOU Merotai supports Independent Smallholders with certification and mutual agreements on ICS and certification ownership, providing training and consultations including for women smallholders to promote RSPO, though currently most smallholders prioritize MSPO certification. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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)<br><br>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders. | | The management has consulted with all the external FFB suppliers on 19/12/2024 by OCP department on RSPO certification, explanation of FFB pricing, payment terms and contract agreement. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.2.3 | Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.. | | SD Guthrie Berhad has established a Standard Operating Procedure for Responsible Sourcing Guidelines (RSG), documented under Doc. No.: SD/SDP/GS/001, dated June 2020. This procedure is designed to guide the approach to third-party Fresh Fruit Bunches (FFB) and Crude Palm Oil (CPO) suppliers, ensuring that the products are sourced from verified, legal, and responsible sources. The responsibility for identifying potential external suppliers lies with the Outside Crop Purchaser (OCP) in the upstream sector. Additionally, an OCP Engagement Program was conducted on 19/12/2024, to involve smallholders and collection centers, aiming to educate them about sustainability and the support smallholder program. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 5.2.4 (C) | Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. | | The management has consulted with all the external FFB suppliers on 19/12/2024 by OCP department on RSPO certification including pesticide handling. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 5.2.5 | The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. | | Not applicable since there is no scheme smallholders supplying to Merotai POM. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |

| **Principle 6: Respect Workers Rights and Conditions** | | | | |
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| **Criterion 6.1:**<br>Any form of discrimination is prohibited. | | | | |
| 6.1.1 (C) | Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. | | SD Guthrie Berhad implemented a Group Sustainability & Quality Policy on 02/09/2019, aligned with its Human Rights Charter promoting diversity, inclusion, and equal opportunities, especially supporting women's advancement; the policy is communicated regularly through briefings, trainings, induction courses, and fortnightly social dialogues between management and worker representatives, ensuring workers' awareness and engagement across estates and the mill. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | SD Guthrie Berhad upholds equal treatment of all employees with no evidence of discrimination, ensuring fair wages, housing, and benefits; migrant workers incur no recruitment fees, with all related costs covered as per the company's Responsible Recruitment SOP and national guidelines, confirmed by interviews with recently recruited Indonesian migrant workers. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 6.1.3 | The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available | | SD Guthrie Berhad has a documented Career Progression SOP ensuring promotions are based on performance, suitability, and leadership, with recruitment procedures for local and foreign workers emphasizing skills and fitness without discrimination; this was confirmed through audits, interviews, and stakeholder consultations, exemplified by a verified promotion at Imam Estate in 2022. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.1.4 | Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women | | Interviews confirmed that pregnancy tests are not used discriminatorily; pregnant female workers exposed to chemicals are promptly reassigned to safer duties to protect their health. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.1.5 (C) | A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. | | The Gender Committee has been established at all operating units with regular meetings and activities, designated coordinators, and initiatives that promote women's welfare, address gender concerns, and support the local community, with no reported cases of sexual harassment. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.1.6 | There is evidence of equal pay for the same work scope | | The Group Sustainability and Quality Policy ensures equal opportunities and fair treatment for all employees, with evidence from interviews and records confirming equal pay for equal work across all roles regardless of gender or nationality. | ☒ Conform<br>☐ Major Nonconformity |

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| **Criterion 6.2:**<br>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. | | Merotai CU complies with legal and collective agreement requirements, ensuring transparent wage documentation, employment terms in languages understood by workers, and verified equal pay in line with the Minimum Wages Order 2024 across all sampled workers. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | 1) | Merotai CU and its contractors have complied with legal employment requirements by providing contracts in appropriate languages, ensuring clear and fair payment structures including piece and monthly rates with payslips reflecting accurate wages, deductions, and timely payments, as verified through worker interviews and documentation. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.2.3 (C) | There is evidence of legal compliance for regular working hours, deductions, | | Merotai CU has complied with the Employment (Amendment) Act 2024 and the SPIEU Collective | ☒ Conform<br>☐ Major Nonconformity |

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| | overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements | | Agreement by ensuring legal working hours, overtime, leave entitlements, and fair deductions, with verified implementation through documentation, permits, and worker interviews. | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.2.4 (C) | The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure | | While Merotai CU has procedures and inspections in place for worker housing and amenities, lapses in implementation such as poor housing conditions, lack of inspections, safety and sanitation issues, and the need for facility upgrades resulted in a Major NCR being issued. | ☐ Conform<br>☒ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.2.5 | The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. | | All workers at Merotai CU are provided with basic food aid, have access to affordable and regulated sundry shops and canteens, and are supplied with free water, with food safety and hygiene requirements duly met by canteen operators. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | Merotai CU complies with the Collective Agreement and Minimum Wages Order 2024, with prevailing wage assessments showing monthly earnings of RM 2,322.66 for local workers and RM 2,579.60 for migrant workers. | ☒ Conform<br>☐ Major Nonconformity |

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| | during regular work hours.<br><br>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 | | | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | All permanent workers at Merotai CU have valid employment contracts detailing payments and conditions of employment, with no casual, temporary, or day labour employed across all operating units. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 6.3:**<br>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 | | Merotai CU upholds the Group Sustainability & Quality Policy and Human Rights Charter by promoting non-discrimination, respecting freedom of association, and facilitating Social Dialogue, with workers confirming awareness and participation through elected representatives. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | implemented | | | ☐ Not Applicable (justification required) |
| 6.3.2 | Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request | | Merotai CU respects workers' rights to unionize and engage in collective bargaining through SPIEU and Social Dialogue platforms, with regular meetings, active worker representation, and timely resolution of issues related to welfare, safety, and facilities. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.3.3 | Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers | | Interviews confirmed that SPIEU and Social Dialogue representatives at Merotai CU were independently elected by workers through a fair election process without management interference. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 6.4:**<br>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 | | Merotai CU adheres to the Group Sustainability & Quality Policy by upholding human rights, promoting fair and safe working conditions, prohibiting child labour, and ensuring contractors comply with child protection requirements through the Vendor COBC and Human Rights Charter. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| 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 | | Verification of documents, interviews, and field observations at Merotai CU confirmed that no workers below the age of 18 are employed by the estates, mill, or contractors. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | Auditor verification through document review, interviews, and field observations confirmed that no individuals below the age of 18 are employed at Merotai CU or by its contractors. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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<br>and other key staff, smallholders, FFB suppliers and communities where workers live | | The management has communicated to the stakeholders regarding the Human Rights Charter and emphasized 'no child labour policy and the negative effects of child labour and promotes child protection to the stakeholders. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 6.5:** | | | | |

| Policies and procedures in place to protect workers' rights. | | | | |
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| 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 Berhad has implemented a zero-tolerance policy on sexual harassment and violence, which is effectively communicated to all workers through muster briefings, inductions, public postings, and reinforced by the Gender Committee's initiatives at Merotai CU. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.5.2 (C) | A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce | | SD Guthrie Berhad has implemented a zero-tolerance policy on sexual harassment and violence, which is effectively communicated to all workers through muster briefings, inductions, public postings, and reinforced by the Gender Committee's initiatives at Merotai CU. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | Merotai CU has conducted assessments for new mothers with support from the Gender Committee, confirming no specific needs reported, while ensuring adequate space, privacy, and paid breaks are provided for breastfeeding or expressing and storing breast milk. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 6.5.4 | Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. | | SD Guthrie Berhad has established a comprehensive mechanism to address gender-related and social issues through the Gender Committee, social issue handling procedures, "Suara Kami Helpline," whistleblowing channels, and a Human Rights Defenders Policy, ensuring accessible, confidential, and structured platforms for workers to report concerns and seek redress. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

| **Criterion 6.6:**<br>Work is voluntary and specific labor policy and procedures are implemented. | | | | |
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| 6.6.1 (C) | All work is voluntary and following are prohibited:<br>• Retention of identity documents or passports<br>• Payment of recruitment fees<br>• Contract substitution<br>• Involuntary overtime<br>• Lack of freedom of workers to resign<br>• Penalty for termination of employment<br>• Debt bondage<br>• Withholding of wages | | Interviews with foreign and local workers confirmed there is no forced or trafficked labour at Merotai CU, with fair recruitment practices, freedom to retain passports, voluntary overtime, no contract substitution, and no penalties for early termination, in line with signed employment agreements. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | SD Guthrie Berhad has implemented its Human Rights Charter, ensuring equal opportunity, freedom of association, fair treatment, and safe working and living conditions, with workers confirming non-discriminatory practices, proper induction training, and no contract substitution. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| **Criterion 6.7:**<br>Appropriate health and safety measures are in place. | | | | |
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| 6.7.1 (C) | The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded | | All estate and mill managers in Merotai CU were formally appointed as ESH Committee Chairmen and conducted quarterly meetings with workers to discuss key safety, health, and environmental matters, following standardized RHSE agendas and ensuring two-way communication on ESH implementation. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.7.2 | Accident and emergency procedures are in place and instructions are clearly | | Emergency Response Procedures (ERP) for various incidents such as fire, flood, chemical and effluent spillage, | ☒ Conform |

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| | 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. | | and workplace accidents have been established, with trained ERT members, accessible first aid, displayed contact info, and proper accident recording through JKKP 8 submissions as per regulatory requirements. | ☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.7.3 (C) | Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing. | | Training and briefings on safe working practices, PPE usage, and chemical handling were regularly provided to workers across estates and mill operations, with proper issuance records, compliance observed during field visits, and adequate washroom facilities established for chemical handlers with gender privacy. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 6.7.4 | All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection | | All estates and the mill under SOU 30 are covered under SOCSO for both local and foreign workers, following the cessation of separate insurance coverage in 2018 as per government directive. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 6.7.5 | Occupational injuries are recorded using Lost Time Accident (LTA) metrics | | Accident records, including Lost Time Accident (LTA) data, are maintained and summarized in the mandatory JKKP 8 report, with documentation retained for at least 10 years. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

| **Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment** | | | | |
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| **Criterion 7.1:**<br>IPM plans are implemented and monitored to ensure effective pest control. | | | | |
| 7.1.1 (C) | IPM plans are implemented and monitored to ensure effective pest control. | | The estates have effectively implemented and monitored their Integrated Pest Management (IPM) plans through regular pest monitoring, use of beneficial plants, EFB mulching, rat control measures, and continuous staff training to ensure sustainable plantation practices. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.1.2 | Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. | | The estates confirmed that beneficial plants used in their IPM program, such as *Antigonon leptopus*, *Cassia cobanensis*, and *Turnera subulata*, are not listed as invasive on GISD or CABI.org, and their spread is managed under estate supervision. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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] | | SOU 30 Mill and Estates have consistently implemented a zero-burning policy for land preparation and waste disposal, in line with SD Guthrie Berhad's policies and guidelines, with no evidence of fire use observed during the audit. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.2:**<br>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. | | Merotai SOU 30 continued to use agrochemicals in accordance with the Agricultural Reference Manual and SOPs, with proper justifications, chemical register, and PPE requirements in place to ensure safe and targeted application. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | Merotai SOU 30 maintained detailed records of pesticide usage, including active ingredients and application rates per hectare, with justifications and analysis provided for usage trends across all estates in compliance with SOP requirements. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.2.3 (C) | Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans. | | As part of the IPM plan, all four estates implemented field practices consistent with the Agricultural Reference Manual, including the planting of beneficial plants at an average rate of 5.0m/ha to attract natural predators and reduce insecticide use. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| 7.2.4 | There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines. | | Prophylactic pesticide use was not evident in Merotai SOU 30, except in immature fields where diluted Cypermethrin is applied for Rhinoceros Beetle control, as guided by Section 15 of the Agricultural Reference Manual. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.2.5 | Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:<br><br>a) Judgment of the threat and verify why this is a major threat<br>b) Why there is no other alternative which can be used<br>c) Which process was applied to verify why there is no other less hazardous alternative<br>d) What is the process to limit the negative impacts of the application 7.2.5<br>e) Estimation of the timescale of the | | Merotai SOU 30 used only pesticides registered under the Pesticides Act 1974 and USECHH Regulations 2000, with no use of paraquat, WHO Class 1A/1B, or chemicals listed under the Stockholm or Rotterdam Conventions, as verified through updated chemical registers and store checks. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | application and steps taken to limit application to the specific outbreak. | | | |
| 7.2.6 (C) | Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out. | | Pesticides in Merotai SOU 30 were handled and applied by trained personnel in accordance with MSDS guidelines, with proper PPE provided and regular training conducted to ensure safe usage, as verified through records and worker interviews. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.2.7 (C) | Storage of all pesticides is in accordance with recognised best practices. | | Chemical stores at all estates in Merotai SOU 30 complied with the Occupational Safety and Health Act 1994 and Pesticides Act 1974, with proper storage, safety measures, waste handling procedures, and authorized access in place as verified during the site visit. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.2.8 | All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes. | | Empty containers were despatched as scheduled waste SW409 together with other types of SW presently to Lagenda Bumimas Sdn Bhd. Storage and collection documents were sighted and verified. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.2.9 (C) | Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where | | At Table Estate, aerial spraying using drone technology was conducted by Meraque Agro Sdn Bhd under an agreement dated 09/05/2024, with compliance to the Road | ☒ Conform<br>☐ Major Nonconformity |

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| | 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. | | Transport Act 1987 and Civil Aviation Authority of Malaysia (CAAM) regulations ensured. | ☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.2.10 (C) | Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. | | The CHRA for SOU 30 estates and mill was conducted by a registered assessor, with medical surveillance carried out for all relevant workers by a certified OHD doctor, and all were declared FIT to handle chemicals with no medical removal required. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 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 estates and the mill in SOU 30 complied with the SOP prohibiting pregnant or breastfeeding women from pesticide work, with regular medical checks conducted and confirmed through worker interviews. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.3:**<br>Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner | | | | |
| 7.3.1 | A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented. | | The waste management plan at SOU 30 was effectively implemented, with proper segregation, storage, and disposal of various waste types in compliance with environmental guidelines, and no non-compliance such as open burning was observed during the site visit. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| 7.3.2 | Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. | | The disposal of waste at SOU 30 was conducted in accordance with the waste management plan and regulatory requirements, with scheduled and clinical waste properly managed by licensed contractors, and no scheduled waste stored beyond 180 days as verified through updated inventories and consignment records. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.3.3 | The unit of certification does not use open fire for waste disposal. | | All domestic waste from SOU 30 was disposed of at the Bukit Gemok landfill by a licensed contractor with regular collection and no evidence of open burning, leading to the satisfactory closure of a previously raised Minor NCR. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.4:**<br>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. | | Merotai SOU 30 maintained long-term soil fertility through annual fertilizer applications based on foliar and soil analysis, biomass retention, EFB application, and adherence to agronomist recommendations, with implementation monitored through structured records and supervision systems. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 7.4.2 | Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health. | | Periodic foliar and soil sampling conducted by SD Guthrie Laboratory formed the basis for fertilizer recommendations across all four estates in SOU 30, with recent assessments completed to monitor nutrient status, soil health, and support agronomic planning for optimal oil palm growth and yield. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.4.3 | A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers. | | All four estates in SOU 30 implemented a nutrient recycling strategy through the field application of EFB and POME, with EFB applied at 30–40 mt/ha depending on palm maturity, and specific application records maintained for 2024 to support soil fertility and sustainable nutrient management. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.4.4 | Records of fertiliser inputs are maintained. | | Merotai SOU 30 continued to monitor fertilizer inputs based on agronomist recommendations, with application records maintained and fertilizers applied in 2024 as per prescribed rates, while plans for 2025 include tailored fertilizer types for both immature and mature fields to support optimal palm nutrition. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.5:**<br>Practices minimise and control erosion and degradation of soils | | | | |
| 7.5.1 (C) | Maps identifying marginal and fragile soils, including steep terrain, are available. | | SOU 30 estates have documented soil characteristics and updated slope maps, with no presence of problem soils, and management practices are guided by detailed assessments of soil series and slope classes to support sustainable land use and plantation productivity. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| 7.5.2 | There is no extensive replanting of oil palm on steep terrain. | | All estates in SOU 30 Merotai implemented a slope management strategy aligned with SD Guthrie guidelines to prevent erosion and soil degradation, including terracing, EFB application, cover cropping, and maintaining soft vegetation, with practices observed to be in place during the audit. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.5.3 | There is no new planting of oil palm on steep terrain. | | Compliance with slope management in SOU 30 is aligned with the Responsible Agriculture Charter Rev 3 (2024), which mandates exclusion of areas with slopes >25° from new development and replanting, while maintaining existing vegetation on slopes <25°. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.6:**<br>Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations. | | | | |
| 7.6.1 (C) | To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations. | | There is no new planting in all estates of SOU 30. There is no peat soil or soil categorized as marginal or fragile soil at all the 4 estates in the CU. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | | | | ☐ 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. | | No new planting was carried out in SOU 30, and there are no peat or marginal soils present, with planting practices aligned to the Group Biodiversity Policy and Responsible Agriculture Charter Rev 3 (2024) to avoid development on peat and support forest and wildlife protection. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.6.3 | Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure | | There is no new planting in all estates of SOU 30. Soil surveys are done and available in a soil map at the estates. Topographic contour map is also available which are both used to manage the drainage and road works in the estates. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.7:**<br>No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly. | | | | |
| 7.7.1 (C) | There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 7.7.2 | Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below). | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.7.2 (C) | Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below). | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.7.3 (C) | Subsidence of peat is monitored, documented and minimised. | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.7.4 (C) | A documented water and ground cover management programme is in place. | | SOU 30 estates and mill implemented a documented water and ground cover management program based on the Agricultural Reference Manual, focusing on water quality monitoring, drainage, contingency planning, and water reuse, with tailored plans for each site to ensure sustainable water management. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity |

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| 7.7.5 (C) | For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.<br>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 | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues] | | | |
| 7.7.6 © | All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance. | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 | | There is no peat soil or soil categorized as marginal or fragile soil at the 4 Estates visited. The auditor verified there is no new planting activity in the estate visited. Hence, the criteria are not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | 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. | | | ☐ Not Applicable (justification required) |
| **Criterion 7.8:**<br>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:<br><br>7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.<br>7.8.1 b. Workers have adequate access to clean water | | The CU has an annually updated water management plan with monthly monitoring of water quality and usage, ensuring compliance with WHO and national standards, and maintaining safe and sustainable water supply for operations and domestic use. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.8.2 (C) | Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017). | | The CU has continued efforts to protect watercourses by maintaining and restoring riparian buffer zones, restricting agrochemical use, and ensuring no development during replanting. These measures help prevent erosion, reduce runoff, and protect water quality while supporting biodiversity. Signage is in place to promote awareness, and site inspections confirmed that best practices align with the RSPO Manual on BMPs for riparian reserve management. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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. | | Merotai POM operates an Effluent Treatment Plant (ETP) and Biogas Plant to treat POME in compliance with national regulations, with a valid DOE license (No. 003566) for 2024/2025, and final effluent is disposed via land irrigation using the furrow system. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.8.4 | Mill water use per tonne of FFB is monitored and recorded. | | The mill sources its processing water from a nearby catchment and monitors usage monthly, with recorded water consumption per metric ton of FFB from 2022 to 2025 showing slight inconsistencies due to mill cleaning activities, though generally maintained around the 1.80 baseline ratio. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.9:**<br>**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. | | Merotai CU has implemented and is actively monitoring an Energy Management Plan to optimize the use of fossil fuels and renewable energy, with documented monthly data showing continuous improvements in energy efficiency across the POM and estates. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| **Criterion 7.10:**<br>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 | GHG emissions are identified and | | Merotai CU has implemented and verified a GHG reduction | ☒ Conform |

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| (C) | assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported. | | action plan, with continuous monitoring using the RSPO PalmGHG calculator and public reporting to ensure transparency and accountability. | ☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.10.2 (C) | Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development). | | Auditors confirmed there was no new planting or development at Merotai CU through map analysis and site visits, rendering the RSPO GHG Assessment Procedure for New Development not applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.10.3 (C) | Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored. | | Merotai CU has implemented a Pollution Prevention Plan with continuous monitoring of air emissions, quarterly stack sampling, and documented actions to reduce significant pollutants, including GHG emissions, with compliance verified through environmental reporting to the DOE. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| **Criterion 7.11:**<br>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. | | Merotai CU complied with the Zero Burning policy under RAC 2024, with no evidence of fire use during 2024–2025 replanting, as confirmed during audits at Tiger and Table Estates. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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. | | Merotai CU has established fire prevention and control measures at both group and estate levels, including Zero Burning Policy enforcement, hotspot monitoring via the PLATINUM platform, and estate-level firefighting teams equipped with training and fire suppression tools. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.11.3 | The unit of certification engages with adjacent stakeholders on fire prevention and control measures. | | Merotai CU engaged with adjacent stakeholders on 19/12/2024 to strengthen fire prevention and control through coordinated response procedures, boundary firebreak maintenance, community awareness programs, and joint fire drills. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| PROCEDURAL NOTE for 7.12<br>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.<br>The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.<br>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.<br>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).<br>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.<br><br>**Criteria 7.12:**<br>Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced. | | | | |
| 7.12.1 (C) | Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document. | | No new land clearing since Nov 2015 in SOU 30 Merotai CU. Thus, this Indicator was not Applicable. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |
| 7.12.2 (C) | HCVs, HCS forests and other conservation areas are identified as follows:<br>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the | | Merotai CU has maintained its identified 23.72 ha of High Conservation Value (HCV) areas as per the 2014 assessment and 2023 addendum, and has expanded its overall Conservation Area to 161.23 ha, covering HCVs, river reserves, mangrove borders, and rocky areas. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement |

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| | current HCV assessment of those plantations remains valid. | | | ☐ Not Applicable (justification required) |
| 7.12.2 b) | Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations. | | No new land clearing since Nov 2015 in SOU 30 Merotai CU. Thus, this Indicator was not Applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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.<br><br>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 | | No new land clearing since Nov 2015 in SOU 30 Merotai CU. Thus, this Indicator was not Applicable. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| | P&C requirements apply, including FPIC and HCV requirements. | | | |
| 7.12.4 (C) | Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified). | | Merotai CU has implemented and regularly reviews an integrated HCV management plan, including protection of RTE species, buffer zones, and biodiversity through staff education, patrols, signage, and updated action plans across all estates. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.12.5 | Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. | | The HCV report confirmed no biologically sensitive, sacred, or ritual sites within SOU 30 Merotai CU, and multi-stakeholder consultations, including nearby villages, were conducted during the RSPO assessment on 29/12/2024. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |

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| 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. | | SOU Merotai has conducted HCV and RTE awareness training for all estates in 2025, reinforced through daily briefings and posted information, with no reported violations or encroachments found during audits and monitoring. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ 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 30 Merotai CU continues to monitor its HCV areas and RTE presence, with no significant findings during recent audits, although a Proboscis Monkey was sighted near Merotai Estate's buffer zone and no encroachments or elephants were observed at Tiger Estate. | ☒ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☐ Not Applicable (justification required) |
| 7.12.8 (C) | Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. | | Not applicable since there is no new land clearing. | ☐ Conform<br>☐ Major Nonconformity<br>☐ Minor Nonconformity<br>☐ Opportunity for Improvement<br>☒ Not Applicable (justification required) |

# 6. Summary of Audit Findings

## 6.1 Positive and noteworthy findings

| No. | Positive finding |
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| 1. | No unresolved issue/dispute so far highlighted by internal and external stakeholders as verified during onsite stakeholder meeting. |
| 2. | Good commitment from the Management Team towards RSPO Certification. |
| 3. | The machineries driver uses earmuffs attached to their helmet instead of earplugs, which helps prevent them from forgetting their PPE at home. |
| 4. | Grievance channels such as Suara Kami are effective and easily accessible by workers. All issues are resolved promptly within the given timeline, and feedback from workers indicates that this complaint channel is very beneficial for them. |
| 5. | Environmental monitoring programs, including riparian buffer zone maintenance and wildlife monitoring, are effectively implemented. No signs of pollution or encroachment into High Conservation Value (HCV) areas were observed during field inspections. |

6.2 Non-conformities and opportunities for improvement

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

# 7. Nonconformity(ies) Issue in this Audit

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| **Indicator Number** | 3.6.2 |
| **Nonconformity Number** | DA 01 2025 |
| **Nonconformity Category** | ☒ Major Nonconformity<br>☐ Minor Nonconformity |
| **Recurring Nonconformity** | ☐ Yes<br>☒ No |
| **Date of Nonconformity Issued** | 09 May 2025 |
| **Nonconformity Issued To** *(when more than one site/member)*: Tiger Estate | |
| **Deadline:** | ☒ 3 months from date of closing meeting<br>☐12 months from date of closing meeting |
| **Mode of Nonconformity Closure** | ☐ Onsite<br>☒ Off-site |
| **Standard Reference** | The effectiveness of the H&S plan to address health and safety risks to people is monitored. |
| **Nonconformity Statement**:<br>The effectiveness of the H&S plan to address health and safety risks to people was not effectively monitored. | |
| **Evidence:**<br>**Tiger Estate**<br>1) Inadequate safety measures at Spring Water Pump Intake Operation:<br>Several deficiencies in safety compliance were observed at the spring water pump intake area:<br>• Lifesaving equipment (e.g., life jackets) was not available at strategic or accessible locations.<br>• Existing lifesaving equipment (e.g., lifebuoys and throwing ropes) was not clearly marked or labelled for emergency use.<br>• The water treatment plant operator failed to use hearing protection while working in a designated high-noise area.<br><br>2) Insufficient safety measures for Mechanized Manuring Operation (MTFA):<br>Safety lapses were noted during the mechanized manuring operation:<br>• The Machine Specialist (MS) did not wear certified hearing protection (earmuffs). The equipment used was self-purchased at RM12.00 and did not meet the requirements under noise risk assessment. | |
| **Root Cause Analysis** | 1) The lapses happened due to initial risk assessment conducted for the pump intake area did not capture the overall potential risks associated with working near the water, leading to insufficient provision of lifesaving equipment. This is due to previously OU Management focus is primarily on operational HIRARC.<br>2) Lack of enforcement by OU Management on the existing rules and safety measures that should be taken when operating at high noise area has resulted to the incompliance. |

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| | 3) The MS used self bought earmuff despite using ear plug that had been provided by management (based on NRA recommendation) due to comfort issue. The lapse happened due to inadequate supervision at the field during working hour by OU Management to ensure that the safety compliance on PPE usage is in place. |
| **Correction(s)** | 1) OU Management has immediately<br>▪ Reviewed HIRARC for Water Intake area.<br>▪ Communicated the HIRARC changes to relevant workers.<br>▪ Issued reminder / caution letter for not using PPE to the water treatment plant operator.<br>2) OU Management has conducted refresher training on Hearing conservation programme & HIRARC engagement with Machine Specialist on 20/5/25 and immediately provided proper PPE based on the requirement in Noise Risk Assessment. |
| **Corrective Action Implemented** *(including any evidence submitted)* | 1) OU Management to periodically review HIRARC on PPE usage during quarterly OSH meeting (to add as an agenda), and not only focusing on operational area but also non-operational area e.g. water treatment plan.<br>2) OU Management will provide scheduled supervision to inspect the Water Pump Intake Operation and verified by RHSE.<br>3) OU Management to continuously conduct ad hoc checking to the operations at fields to ensure proper PPEs are utilised by workers.<br>4) Moving forward, OU Management to carry out assessment of PPE (Noise protection) that is preferred by employee but still within the recommendation of NRA report. |
| **Date of Response** | 30 June 2025 |
| **Audit Team Conclusion** *(including any evidence reviewed)* | The root cause analysis has been accepted. The auditor has reviewed the submitted evidence, which includes the following:<br>• Revised HIRARC documents dated 20/05/2025, which now incorporate PPE risk assessments for non-operational areas such as water catchment activities. The revision reflects the identification of fall hazards and emphasizes engineering controls as a priority.<br>• A reminder letter dated 20/05/2025 issued to the water treatment plant operator and machine specialist for failure to use appropriate PPE during work activities.<br>• Refresher training on the Hearing Conservation Programme and HIRARC engagement conducted with the machine specialist and water treatment plant operator, dated 20/05/2025.<br>Based on the evidence provided, it was concluded that the corrective measures implemented were effective in addressing the non-conformance. |

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| **Status of Nonconformity** | ☒ Closed<br>☐ Open |
| **Date of Closure:** | 31 July 2025 |

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| **Indicator Number** | 6.2.4 |
| **Nonconformity Number** | DA 02 2025 |
| **Nonconformity Category** | ☒ Major Nonconformity<br>☐ Minor Nonconformity |
| **Recurring Nonconformity** | ☐ Yes<br>☒ No |
| **Date of Nonconformity Issued** | 09 May 2025 |
| **Nonconformity Issued To** *(when more than one site/member)*:<br>Tiger Estate, Merotai Estate, Table Estate and Imam Estate | |
| **Deadline:** | ☒ 3 months from date of closing meeting<br>☐12 months from date of closing meeting |
| **Mode of Nonconformity Closure** | ☐ Onsite<br>☒ Off-site |
| **Standard Reference** | The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure. |
| **Nonconformity Statement**: The workers' housing management procedures were not effectively implemented and monitored. | |
| **Evidence:**<br>**Tiger Estate**<br>During the site inspection at the wooden houses occupied by replanting and grass-cutting contractor workers, several issues were observed that do not comply with the workers' housing management procedures:<br>▪ No evidence of weekly housing inspections at the contractor workers' wooden houses.<br>▪ The structure and condition of the wooden houses were poor, with visible signs of decaying wood, broken panels, and peeling paint.<br>▪ The drainage system around the housing compound was clogged with overgrown grass and soil.<br>▪ Water containers were left uncovered, and mosquito breeding was observed. | |

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| ▪ Scheduled waste, recyclable materials, and food packaging were improperly disposed of within the housing compound.<br><br>**Merotai Estate**<br>The CLC building was found not to meet essential requirements for safety, health, fire prevention, and emergency response. In addition, the facility's capacity is inadequate to accommodate the increasing number of enrolled children.<br><br>**Table Estate and Imam Estate**<br>During the site inspection at the workers' housing area, traces of chemical spraying were observed in certain parts of the housing compound. | |
| **Root Cause Analysis** | 1) The wooden houses are scheduled to be replaced with brick houses in 2025, and the contractors' workers are housed there temporarily until replanting work is completed tentatively in August 2025. Hence, less focus is given to the area and less supervision is carried out.<br>2) The CLC building, a wooden structure built in 1961, has not undergone major upgrades and no longer complies with current safety, health, fire prevention, and emergency response standards. This is due to budget limitation and priority is given to upgrade wooden houses to brick houses.<br>3) Lack of awareness by the dedicated workers on the usage of herbicide at workers housing compound and poor enforcement by the management and housing in charge team on the compliance.<br>4) Lack of enforcement by OU Management to workers who repeatedly conducting chemical activity at housing compound. Previously only verbal reminders were given and no disciplinary actions taken. |
| **Correction(s)** | 1) OU Management has immediately relocated all contractor's workers to main housing area (Taman Impiana)<br>2) OU Management has displayed NO ENTRY notice at every housing unit to prevent any re-entry into the wooden houses.<br>3) OU Management has conducted gotong royong at the area and removed all scheduled waste and recyclable material for disposal.<br>4) All unused water containers has been turned upside down to avoid rainwater being kept in it and to avoid mosquito breeding area.<br>5) OU Management has immediately liaised with EMS and the Regional HSE team to inspect the current building for safety compliance and structural integrity inspection. Minor repairs have been immediately addressed by the OU Management.<br>6) OU Management has immediately briefed the house owners on the effects on chemical spraying activity at housing area and the actions that the OU Management would take if the issues recurred. |
| **Corrective Action Implemented**<br>*(including any evidence submitted)* | 1) OU Management to ensure weekly inspection is done by PIOA (Person incharge of accommodation) to all housing area to ensure compliance and identify actions to be taken. |

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| | 2) OU Management to periodically carry out training about the housing management and waste management to workers and contractor's workers for better understanding about their responsibility to maintain accommodation given in best condition.<br>3) Since 2025, all wooden houses have been converted to brick houses, hence 2026 CAPEX will focus on other facilities upgrade e.g. CLC building, community hall etc.<br>4) OU Management will continue to carry out repairs and maintenance to ensure the building remains safe for use.<br>5) Establish a regular inspection and maintenance schedule in collaboration with EMS and HSE to monitor the building's safety and structural integrity.<br>6) OU Management will continously conduct awareness briefing to workers on the effects on chemical spraying activity at housing area, such as during OSH meetings & and Safety Day (every Thursday) which involves all workers.<br>7) Moving forward, OU Management will initiate disciplinary action e.g. issuance of show cause letter/ warning letter to workers who repeatedly found applying chemical at the housing area. |
| **Date of Response** | 30 June 2025 |
| **Audit Team Conclusion** *(including any evidence reviewed)* | The root cause analysis has been accepted. The auditor has reviewed the submitted evidence, which includes the following:<br>Weekly Housing Inspections by PIOA:<br>▪ Sighted weekly inspection checklists and logbooks signed by the designated PIC<br>▪ Photographic evidence and summary reports showing identification of issues and follow-up actions taken.<br>Periodic Training on Housing and Waste Management:<br>▪ Training records, attendance lists, and training materials for both workers and contractors covering housing responsibilities and waste segregation dated 15/05/2025.<br>Conversion of Wooden to Brick CLC:<br>▪ Updated 2026 CAPEX plan prioritizing community infrastructure (CLC building, community hall, etc.).<br>Ongoing Repairs and Maintenance:<br>▪ Maintenance logs and job request forms showing regular repair work (e.g., plumbing, roofing, electrical) at the housing quarters.<br>▪ Photos of completed repairs with date and location tags.<br>Establishment of Inspection and Maintenance Schedule (EMS + HSE):<br>▪ Joint inspection schedule developed between EMS and HSE departments.<br>▪ Reports from structural integrity checks and safety walkthroughs.<br>Awareness Briefings on Chemical Use at Housing Area:<br>▪ OSH meeting minutes and Safety Day briefings highlighting discussion on the impacts and prohibition of chemical usage near housing. |

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| | ▪ Attendance records demonstrating wide participation of workers.<br>Disciplinary Action Framework for Non-Compliance:<br>▪ Copy of disciplinary policy and sample warning letters issued to repeat offenders.<br>▪ Evidence of action taken against workers found misusing chemicals in housing areas, reinforcing management's commitment to enforcement. |
| **Status of Nonconformity** | ☒ Closed<br>☐ Open |
| **Date of Closure:** | 31 July 2025 |

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

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|---|---|
| **Indicator Number** | 1.1.3 |
| **Opportunity for Improvement Number** | OFI 1 |
| **Date of Opportunity for Improvement Issued** | 09 May 2025 |
| **Opportunity for Improvement Issued To** *(when more than one site/member)*: Merotai Estate | |
| **Standard Reference** | Records of requests for information and responses shall be maintained. |
| **Opportunity for Improvement Statement:**<br>During an interview with the Head of the Community Learning Centre (CLC) at Merotai Estate, concerns were raised regarding the ongoing shortage of teaching staff. A formal request for the appointment of a local teacher was submitted to the estate management on 09/12/2022. However, as of the current date, no teacher has been assigned to the CLC.<br>This prolonged delay highlights a gap in the current recruitment system, which requires improvement to ensure timely placement of qualified personnel. | |

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| **Indicator Number** | 2.2.2 |
| **Opportunity for Improvement Number** | OFI 2 |
| **Date of Opportunity for Improvement Issued** | 09 May 2025 |
| **Opportunity for Improvement Issued To** *(when more than one site/member)*: Tiger Estate | |
| **Standard Reference** | All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available. |
| **Opportunity for Improvement Statement:**<br>At Tiger Estate, the document review found the Tenancy Contracts between Tiger Estate and Shopkeepers (contractors), Yong Bersaudara and Kedai Rahmat were available but both had expired (31st December 2024). At the time of this Audit, new contract between Tiger Estate and Yong Bersaudara and Kedai Rahmat were not available, although the shops were allowed to operate in the Estate, hence, legal due diligence of all contracted third parties with the Estate need to be enhanced. | |

## 9. Status of Nonconformities Previously Identified and Opportunity for Improvement

| Indicator No | Nonconformity No | Evidence Observed / Nonconformity Raised | Auditee Response<br>Correction / Corrective Action | Verification of Correction/ Corrective Action | Conclusion /Status |
|---|---|---|---|---|---|
| 2.1.1 | AB 01 2024 | *Tiger Estate*<br>▪ 1 unit of air compressor (SB PMT 9051) having an expiry CF on 04/03/2024 located at the estate workshop was in use. This is not in compliance with requirement Factory & Machinery Act 1967, The factories and Machinery (Notification, Certificate of Fitness and Inspections) Regulations, 1970 Regulation 10 (2).<br>▪ During the site inspection at the PPE storage area, more than 15 liquefied petroleum gas (LPG) cylinders were observed being stored without specific safety requirements. This includes the necessary infrastructure, equipment, and safety measures. Additionally, there are no records of training related to the handling and storage of LPG. This is contradicted with Section 16 Control of Supplies Act 1961 of LPG | Correction<br>1) OU have followed up on the renewal progress of the permit/license and have obtained the permit with validity until 13th Sep 2025.<br>2) Estate Management to immediately conduct MYKKP refresher training for new PIC and to educate the store clerk that no LPG storage is allowed in PPE store.<br>3) To immediately deliver all LPG cylinders to the owners' houses.<br><br>Corrective Action:<br>1) Estate Management to display all permits/licenses expiry dates on a monitoring board in visible area in the office to alert the estate management/PIC regarding permit expiry.<br>2) PIC to ensure all machinery license/permit renewal was carried out at least 3 months before the | Tiger Estate had renewed the CF for the Air Compressor registration no SB PMT 9051 valid till 13/09/2025. All documentation sighted and verified. In addition, all air compressors in other estates and machineries in the mill possessed valid CF issued by DOSH.<br><br>Site visit to the store and other facilities available in all estates and mill in the CU confirmed and verified that there is no more storage of unauthorised items in the facilities. Training was also provided to all estates and mill in relation to this requirement as shown in 3.7.2. | **Closed** |

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| | | | expiry to avoid unexpected delay to occur.<br>3) Estate Management to include the MYKKP training & LPG storage in the training matrix for staff/PIC to ensure that any personnel appointed for that role/position will be given the training before start work.<br>4) Estate Management to ensure that the LPG cylinders are delivered straight to the owner's house right after receiving the items.<br>5) Estate management to effectively carry out Workplace inspection (WPI) as well as cross checking with the PPE storage area. | | |
| 3.3.2 | MZK 01 2024 | *Merotai Estate*<br>During the site inspection and interviews with three harvesters at Field R0BB, it was observed that two male FFB carriers were not using hand gloves as required by the risk assessment. The management had provided the necessary PPE according to the risk assessment. However, the two FFB carriers mentioned that they did not bring their hand gloves because they were already comfortable working without them. Additionally, one harvesting sickle was sighted hanging on an oil palm and another was placed on the ground without a cover while the | Correction:<br>*Merotai Estate*<br>1) A warning letter will be issued to the harvesters found not using hand gloves that was provided by the company.<br>2) Briefing and training will be given to all workers and staff regarding PPE usage and proper safety procedures (HIRARC)<br><br>*Imam Estate*<br>1) Show cause letter have been issued to the MS on 19/06/2024.<br>2) Additional cotton gloves has been provided to the sprayers on 19/06/2024 as per recommended. | All the 4 estates and mill visited has maintained a uniformed PPE used for their activities and operations<br><br>Interview with the workers confirmed their understanding and compliance to the PPE requirement. All PPE were issued at no cost of the employees as listed below;<br>• Harvesters - Safety helmet, sickle cover, hand glove. Wellington boots<br>• Sprayers - Respirator, nitrile glove, goggles, wellington boots, apron.<br>• Manurers - Apron, wellington boots, dust mask, nitrile glove. | **Closed** |

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| | | cutters were called for an interview session.<br><br>*Imam Estate*<br>▪ During the site inspection and interviews with two Machine Specialist (MS) at Field 19A, it was noted that drivers of the MTFA applying rock phosphate fertilizer were wearing N95 masks. However, the Chemical Health Risk Assessment (CHRA) dated 20/04/2023 recommended the use of a half-face respirator with particulate filters.<br>▪ During the site inspection and interview at the Spraying Operation in Andrassy Division Field 09C, it was observed that eight female sprayers were using cotton gloves purchased at their own expense in addition to the nitrile gloves provided by the management. They claimed that additional appropriate PPE could protect them from sweat and chafing, which is crucial as prolonged exposure to sweat, and friction can lead to discomfort and skin irritation. | 3) OU Management to review HIRARC for spraying by adding cotton gloves as additional to the nitrile gloves for protecting workers from discomfort and skin irritation.<br><br>Corrective Action:<br>*Merotai Estate*<br>1) OU Management to enhance continuous supervision by conducting in-field spot checks/hazard hunts on an ad hoc basis.<br>2) OU Management to embed the practice of using E-SIME to promote awareness of safety and create a culture of "If you see something, say something".<br>3) OU Management to remind all workers/ staff that any repetitive non-compliance will be issued with warning letters.<br>4) OU Management to properly conduct the HIRACR review by studying every work activity on the ground, and to improve workers' relatability with HIRARC by engaging with them during the review process in-field.<br><br>*Imam Estate*<br>a) OU Management to have periodic refresher training and briefing to all workers regarding PPE recommendation according to | • Mill operators - Safety shoes, ear muff, safety vest, helmet, cotton glove<br>• WTP operator - Safety boots, ear muff, safety vest, helmet, cotton glove, dust mask.<br><br>The PPE issuance record comprises of the following maintained at the respective estates and mill.<br>• PPE Equipment Card (Returned and received Item)<br>• List of employee and station/job stations<br>• Personal Protective Equipment Matrix (As per NRA)<br><br>Field visits to the following sites observed compliance to PPE adherence.<br>Field visits to the following sites observed compliance to PPE adherence.<br>• Tiger Estate P2024C circle spraying and harvesting P2021A.<br>• Table Estate P2021F LF Collection and P 2015A harvesting.<br>• Imam Estate P2002A Harvesting and circle spraying at 2018A<br>• Merotai Estate P2004B harvesting and P2019B for LF collection.<br>• Merotai POM – All stations from ramp to despatches including external facilities e.g effluent and water treatment plant. | |

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| | | | CHRA/ HIRARC for every operation related to chemical.<br>b) OU Management to enhance continuous supervision by conducting in-field spot checks/hazard hunts on an ad hoc basis.<br>c) To have HIRARC/ CHRA review session on a periodic basis in order to identify the needs of additional new PPE.<br>d) OU Management to embed the practice of using E-SIME to promote awareness of safety and create a culture of "If you see something, say something".<br>e) OU Management to remind all workers/ staff that any repetitive non-compliance will be issued with warning letters. | | |
| 7.3.3 | DA 01 2024 | *Merotai POM*<br>During the site inspection of the Merotai POM wooden workers' quarters, traces of open burning for waste disposal were observed at the back of the housing compound.<br><br>*Imam Estate*<br>During the site inspection at Imam Estate in Field 09C Andrassy Division, traces of open burning were observed at a shelter. | Correction:<br>*Merotai POM & Imam Estate*<br>To immediately address the issue of open burning:<br>- Inform all workers that open burning is strictly prohibited and against company policy.<br>- Clean Up: Remove and properly dispose of all waste materials found in the areas where open burning has occurred. | During the site inspection conducted at the workers' quarters, shelter, field operation, across all operating units, no evidence of open burning for waste disposal was observed. | **Closed** |

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| | | | *Merotai POM*<br>- Issue show cause letters to the workers involved in open burning, requiring them to explain their actions and warning them of the consequences of ignoring company policy.<br><br>Corrective Action:<br>1. Enhance Supervision and Enforcement by Merotai POM<br>a) Monitoring: Assign personnel to regularly monitor workers quarters and waste disposal practices to ensure compliance to the company policy.<br>b) Enforcement: Issue show cause letters to workers involved in open burning in future.<br>c) OU Management will extend the information on<br>2. Raise Awareness and Provide Training: Imam Estate<br>a) Awareness Campaigns: OU Management to conduct campaigns to educate on the health and environmental impacts of open burning to employees<br>b) Training Sessions: OU Management to organize sessions on proper waste disposal, recycling, and composting to employees. | | |

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| | | | c) OU Management to install signboard “no open burning” as prevention information to outsiders | | |

| Indicator No | Opportunity for Improvement Number | Opportunity for Improvement Statement: | Verification / Follow-up actions: |
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# 10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: **17 March 2025**

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

11.1 For Audit Report

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

11.2 For Public Summary Report

| No | Consulted Stakeholders<br><br>*Name of Stakeholders* | Date of Consultation/ Comment Received | Method of Consultation/ Comment received | Feedback/Comments/Issue Raised Received from Stakeholders | CB's Responses |
|---|---|---|---|---|---|
| 1 | Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female) | 05-09/05/2025 | Site interviewed | All workers have signed employment agreements with the estates/mill and understand their contents. The agreements were prepared in English and/or Bahasa Malaysia, as applicable. For workers who could not read, the contents were explained to them in a language they understood, typically by | The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labor rights, workplace discrimination, or ethical treatment of workers, were identified. |

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| | | | | fellow countrymen who have worked in Malaysia longer.<br>Workers are aware of their working hours (7.5 hours per day) and confirmed that they receive overtime payment for any work beyond 7.5 hours. There is no forced overtime. Since May 2025, they have been receiving salaries RM1,700, which are paid before the 7th of every month.<br>There have been no reported cases of workplace abuse or sexual harassment. Workers understand what constitutes sexual harassment. There is no discrimination between migrant and local workers, nor between male and female workers.<br>Workers are provided with comfortable housing, including water and electricity subsidized by the government. They are also entitled to free medical facilities at the estate clinic.<br>Before arriving in Malaysia, migrant workers were informed about the types of work available at Merotai CU (mill & estates). All migrant workers retain possession of their passports.<br>Additionally, workers are provided with free shuttle services once a month to the nearest town. Multiple complaint channels are available, including Suara Kami and Whistleblowing.<br>Workers have the freedom to access medical facilities and leave the workplace during rest days or public holidays, in accordance with the Guideline on Medical | The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding social responsibility and ethical labor practices. |

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| | | | | Access Procedure and Guideline on Leaving the Workplace. | |
| 2 | Foreign workers representative/social dialog representative | 05-09/05/2025 | Site interviewed | They did not pay any recruitment fees to secure employment with SD Guthrie Berhad. Before their arrival, they were briefed in their home country on the terms and conditions of employment as well as the working environment in the plantations. Their wages are paid in accordance with the Minimum Wage Order 2024 and the Collective Agreement.<br>Some workers have been elected as representatives to the Social Dialogue through voting among themselves, without management interference, to discuss matters such as wages and benefits. A monthly engagement session, known as a social dialogue, serves as a platform for raising concerns with management. Foreign workers from each nationality elect representatives to voice their group's interests. Those selected as social dialogue representatives receive an allowance of RM 25 per meeting attended. | No issues on management and continuously communicate with foreign workers during social dialog session on fortnightly basis. Any issue raised will be registered and follow up using social dialog tracker. |
| 3 | Gender committee representative | 05-09/05/2025 | Site interviewed | They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should | Reviewed records of meeting minutes for Gender Committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes. |

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| | | | | any such cases occur in the estate or mill. Requests from new mothers are accommodated by management to support them in handling their newborns, including routine medical check-ups (ante- and post-natal) and nutritional support. | |
| 4 | Villagers / Local communities (including women representatives, displaced communities) | 05-09/05/2025 | Site interviewed | Interviews were conducted with representatives from local communities, including Kg Sungai Imam, Kg Pxxxxxx Bxxxxxxx, Kg Sxxx Bxxxxxxx, Kg Nxxxx Bxxxxxxx, Kampung Sxxxxxx Txxx, Kg Gxxxxx 4, Kg Pxxxx, Kg Kxxxx, Kg. Hj. Mxxxxxx, Kg Mxxxxx Kxxxx, Kg Bxxxxx, Kg Bxxxx, Kg Hxxx Rxxxx. The representatives confirmed that they have a good relationship with the management, and no negative feedback or grievances were reported. This indicates effective stakeholder engagement and positive community relations maintained by the company. | The management has responded that the information was not known to them as the said villagers have never informed or meet the management for further discussion. The management has arranged a meeting with the villagers to discuss on the concern raised by them. |
| 5 | Suppliers | 05-09/05/2025 | Site interviewed | All suppliers, contain specific clauses on meeting applicable legal requirements as verified through Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) which apply to all contractors for due diligence and meeting legal requirements. | Reviewed due diligence document is available together with VCOBC and Vendor Integrity Pledges form signed by both parties. No issues of late payment based on the records verified. |
| 6 | Contract workers (local / foreign / Orang Asli workers / male & female) | 05-09/05/2025 | Site interviewed | Interviewed with sampled contractor workers (mainly FFB transporter) and documents reviewed, confirmed the employment contracts and conditions of employment for contractor workers contained in employment contracts signed between the respective | A review of payroll documentation and employment conditions, along with interviews, confirmed that the management has ensured all contract workers comply with the Contractor Management System. This includes adherence to fair |

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| | | | | contractors on one hand, and their workers on the other. All workers have been paid by pieced rated wages. Workers are provided with comfortable housing with free water and electricity at the estate. No abuse at work and force labour occurred for contractor workers. Salary paid via cash payment with payment voucher provided along with detailing as payslip. The workers have been paid the entitlement as per Employment Act such as work on rest day, public holiday, annual leave, medical leave, etc. | wages, working hours, and employment conditions in line with legal and company requirements. |
| 7 | Contractor | 05-09/05/2025 | Site interviewed | During interview sessions with contractors informed they signed contract agreement with SD Guthrie Berhad prior to provide services. The terms and conditions being briefed by estate management prior to signed the contract included the payment term. During the briefing, the contractors agreed VCOBC and Integrity Pledges are signed prior the agreement signed. Payment made promptly after invoicing issued by the contractors and meet payment terms timeline. They informed, estate and mill management monitor their performance by monthly which includes due diligence consist of employment contract, pay slip and other related applicable requirement. | Reviewed due diligence document is available together with VCOBC and Vendor Integrity Pledges form signed by both parties. No issues of late payment based on the records verified. |
| 8 | SPIEU members | 05-09/05/2025 | Public announcement | During the stakeholder consultation, feedback was received via the announcement posted on SIRIM QAS International's website. The concerns raised included that the SPIEU (union) | The company is working closely with SPIEU to strengthen union operations and ensure effective representation. Additionally, they review the harvesting incentive |

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| | | | | was not functioning effectively and that the harvesting rate had not increased, despite the continuous rise in the minimum wage. | scheme to better align with productivity and wage adjustments. Continuous engagement and improvement remain our priority. |

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

| **Total Workers in the Unit of Certification** | | | **1075** | |
|---|---|---|---|---|
| **Sampled Worker Consulted/ Interviewed in This Audit** | | | **80** | |
| **No** | **Type of Workers Consulted/ Interviewed** | **Interview Method** | **Feedback/Comments/Issue Raised/ Received from Workers** | **CB's Responses** |
| 1 | Male | Group interview at sites | All workers have signed employment agreements with the estates/mill and understand their contents. The agreements were prepared in English and/or Bahasa Malaysia, as applicable. For workers who could not read, the contents were explained to them in a language they understood, typically by fellow countrymen who have worked in Malaysia longer.<br>Workers are aware of their working hours (7.5 hours per day) and confirmed that they receive overtime payment for any work beyond 7.5 hours. There is no forced overtime. Since May 2025, they have been receiving salaries RM1,700, which are paid before the 7th of every month.<br>There have been no reported cases of workplace abuse or sexual harassment. Workers understand what constitutes sexual harassment. There is no | The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labour rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding |
| 2 | Female | Group interview at sites | | |
| 3 | Malaysian | Group interview at sites | | |
| 4 | Indonesian | Group interview at sites | | |

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| | | | discrimination between migrant and local workers, nor between male and female workers.<br>Workers are provided with comfortable housing, including water and electricity subsidized by the government. They are also entitled to free medical facilities at the estate clinic.<br>Before arriving in Malaysia, migrant workers were informed about the types of work available at Merotai CU (mill & estates). All migrant workers retain possession of their passports.<br>Additionally, workers are provided with free shuttle services once a month to the nearest town. Multiple complaint channels are available, including Suara Kami and Whistleblowing.<br>Workers have the freedom to access medical facilities and leave the workplace during rest days or public holidays, in accordance with the Guideline on Medical Access Procedure and Guideline on Leaving the Workplace. | social responsibility and ethical labour practices. |

11.4 Consultation with Previous Land User

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| **Total Identified Previous Land User in the Unit of Certification** | | | Not Applicable due to the legal ownership and boundary maps for Merotai, Table, Imam, and Tiger Estates were verified, with land titles originally issued to Borneo Abaca Limited (now Bal Estates Sdn Bhd) since 1937, and lease periods extending up to 2936, following mergers with Golden Hope Plantations and SD Guthrie Berhad. | |
| **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 | |

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|---|---|---|---|---|---|---|---|
| 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 | |

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|---|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|---|
| 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 |

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| 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 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 |

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| 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 |

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| 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 |

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| 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 |

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|---|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|---|
| 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 |

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|---|---|---|---|---|---|---|---|
| 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 | Papua New Guinea | Erap Mill | 5399.40 | Certified | Not Applicable | 27-Mar-20 | 19-20 July 2021 |

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| (MFCL)/Markham Agro Pte. Ltd. | | | | | | | |
| 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 latest TBP dated 19/02/2025, which was approved by the RSPO Secretariat on 24/02/2025. |

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| Are there any new acquisitions of land done by the certification unit since the last audit?<br><br>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 19/02/2025 for these Estate.<br>1. Ladang Panjang Estate -1,796.19 ha<br>2. Rantau Panjang Estate, Napal Estate / Karang Ringin Estate - 1,843.73 ha.<br>3. Mangun Jaya Estate - 1,398.55 ha<br>4. Sungai Jernih Estate - 851.57 ha<br>5. Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL) - 4,071.76ha<br>6. Karya Palma Estate (PT SNP) -476.70 Ha<br>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?<br><br>*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 2025. SD Guthrie Berhad has submitted the TBP dated 19/02/2025 which was approved by the RSPO Secretariat on 24/02/2025. This approval is granted subject to the fulfillment of all applicable Time Bound Plan requirements as outlined in the RSPO Certification System documents. SD Guthrie Berhad remains responsible for ensuring compliance with these requirements.<br>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.<br>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:<br>▪ Pinang Sebatang Estate - Land legalization process for 448 ha at Pinang Sebatang Estate is still in process.<br>▪ Ladang Panjang Estate - Land legalization process for 1,796.19 ha is still in progress.<br>▪ Rantau Panjang Estate - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.<br>▪ Napal Estate/Karang Ringin - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process.<br>▪ Mangun Jaya Estate - Land legalization process of 1398.55 ha is still in process.<br>▪ Sungai Jernih Estate - Land legalization process of 851.57 ha is still in process. |
| Is there any revision made to the time bound plan?<br><br>If YES, has the revised time bound plan been reviewed by the CB?<br><br>*Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent). | |

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| | ▪ Pelanjau Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process<br>▪ Beturus Estate (PT BAL) - Land legalization process for 4,071.76 Ha for Pelanjau & Beturus Estate is still in process<br>▪ Karya Palma Estate (PT SNP) - Land legalization process for 476.70 ha is still in process.<br>▪ West Estate - Land legalization process for 1452.93 ha (West and East Estate) is still in process.<br>▪ 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?<br><br>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?<br><br>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?<br>If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?<br>*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?<br>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.?<br>*Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.* | Regular discussion was ongoing between SD Guthrie Berhad and the group of community (PAC) through bi-monthly Tim Kerja Perwakilan Petani (TKPP) meeting since November 2012.<br>In October 2013, representatives from two of nine villages (Kerunang and Entapang) left TKPP. These two villagers are supported by and working with TuK and OXFAM. They have then requested SD Guthrie Berhad to enter into Dispute Settlement Facility (DSF) in June 2014. Hence, there were two groups of communities: The TKPP (7 of 9 villages) and the Kerunang & Entapang team (2 of 9 villages).<br><br>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.<br><br>As per current status (23/01/2019) SD Guthrie Berhad and affected parties will be resolved all the issues to proceed with legal review. https://askrspo.force.com/Complaint/s/case/50090000028ErzsAAC/detail<br><br>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 |

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| Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?<br>If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?<br>*Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.* | Based on the internal audit report dated 16-25 October 2023 and 13-17 November 2023, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 11 uncertified units of SD Guthrie Berhad – Indonesia as of September 2023. |
| Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?<br>If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1?<br>*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:*<br>*1. This would necessitate evidence of the self-assessment for each requirement.*<br>*2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.* | Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The last internal audit was conducted on 16-25 October 2023 and 13-17 November 2023. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The issues are mainly waiting for Land Titles. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance. |
| Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit? | Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance with the requirements for the Un-Certified Management Unit. |
| Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances?<br>*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

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| **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)* |

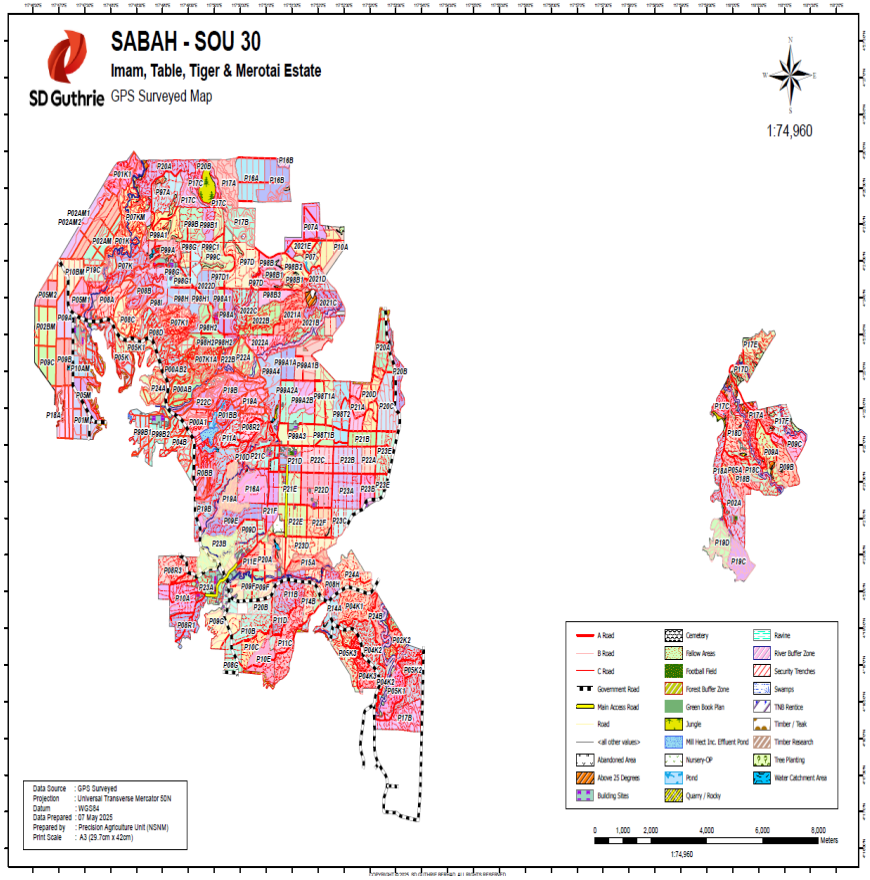
## 15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

| **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.<br><br>Furthermore, I confirm the following:<br><br>· Acceptance of responsibility in execution of the instructions given.<br><br>· 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.<br><br>· 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 | 26/08/2025 | <br>Signature |

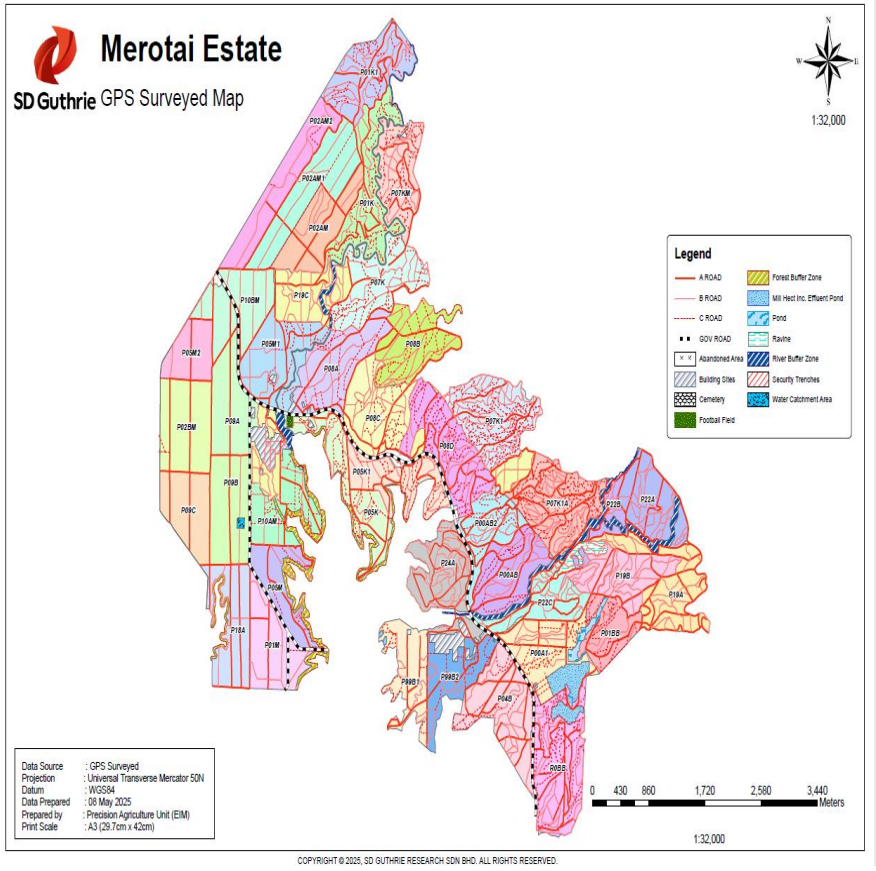
| **Signing by the Audit Team Leader** | | |
|---|---|---|
| I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team. | | |
| Acknowledged by: | |  |
| Name | DZULFIQAR AZMI | |
| Position | LEAD AUDITOR | |
| Date | 01 / 08 / 2025 | Signature |

| **Signing by the Certification Decision Maker** | | |
|---|---|---|
| I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information. | | |
| Acknowledged by: | |  |
| Name | Kamini Sooriamoorthy | |
| Position | Section Head (FAF) | |
| Date | 13/8/2025 (review date)<br>26/8/2025 (approval date) | Signature |

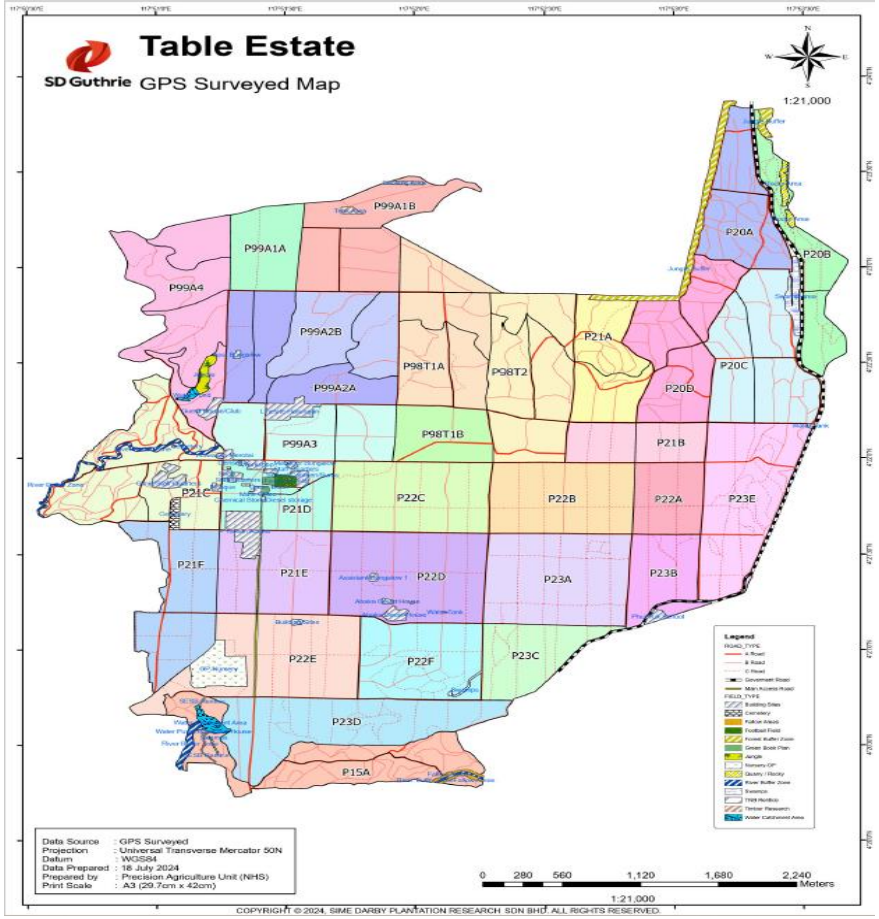
# Appendix 1: Location Map Unit of Certification and Supply bases



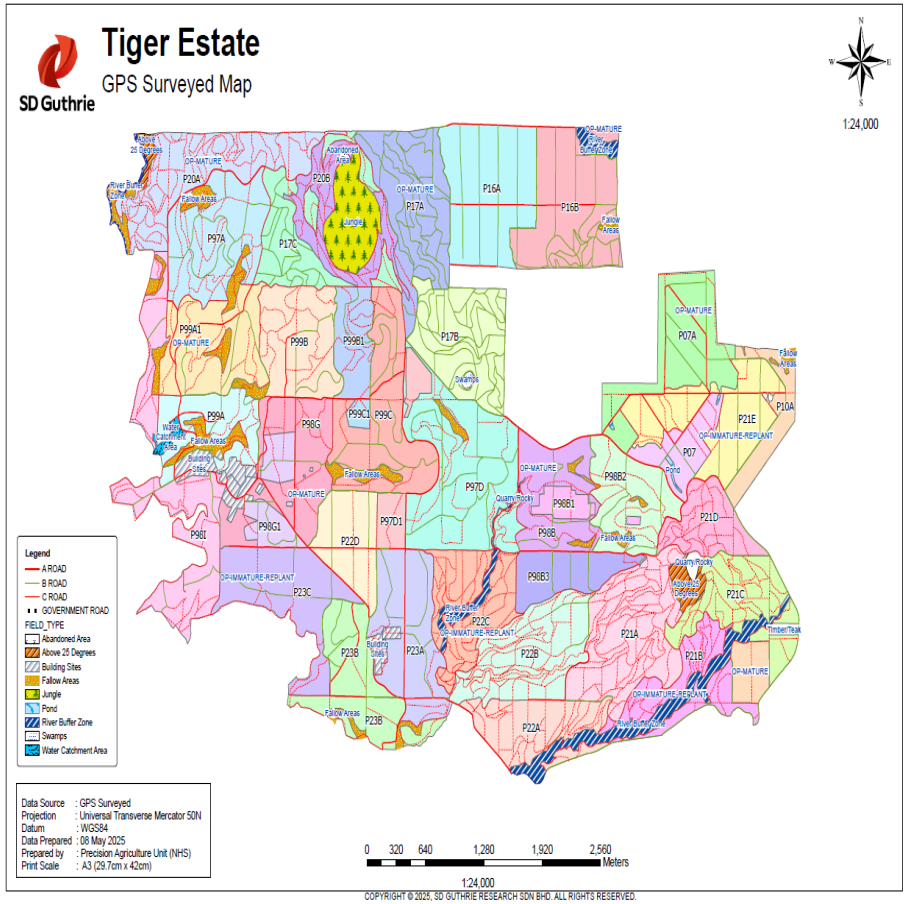

*Map of Merotai Unit of Certification*



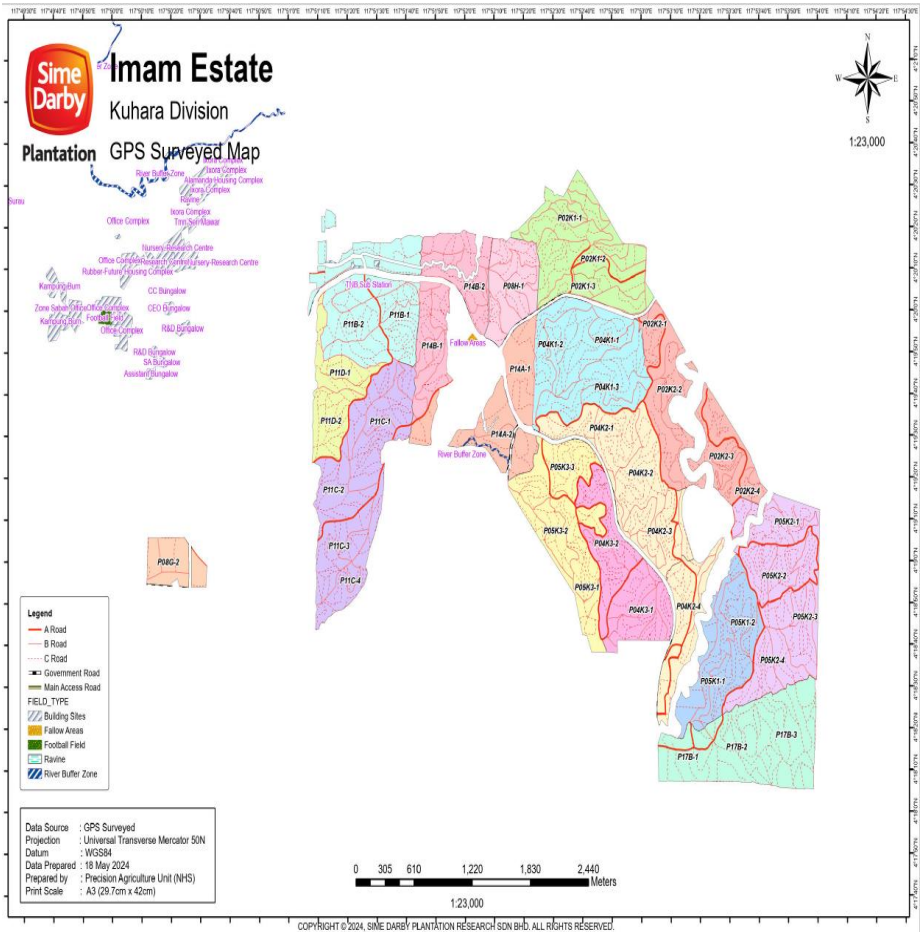

*Map of Merotai Estate*



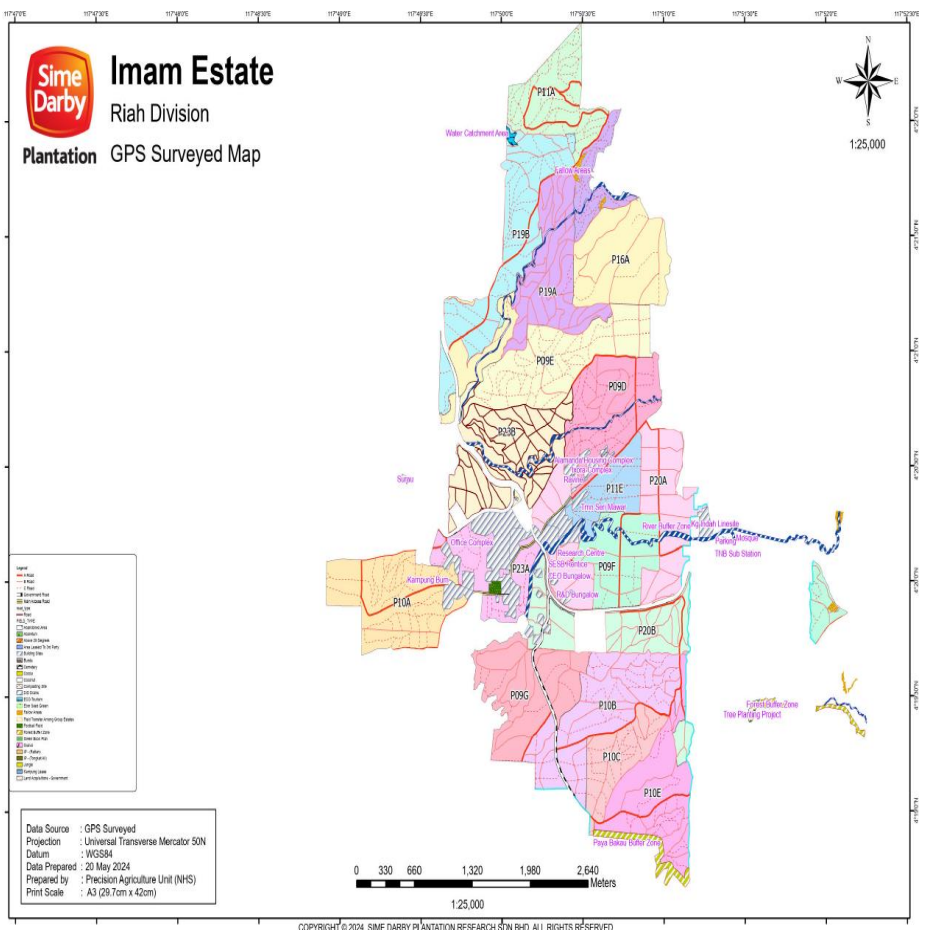

*Map of Table Estate*




*Map of Tiger Estate*




*Map of Imam Estate (Kuhara Div)*




*Map of Imam Estate (Riah Div)*




*Map of Imam Estate (Andrassy Div)*

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

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

# Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the SD Guthrie Berhad – SOU30 Merotai Unit of Certification (POM and its supply bases) in the period of January 2024 until December 2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in December 2024 for Merotai POM and supply base are as following:

1. **Summary of Emissions**

| **Description** | **$tCO_2eq/t$ product** |
|---|---|
| CPO | 2.41 |
| PK | 2.41 |
| PKO | 0.00 |
| PKE | 0.00 |

| **Extraction** | **%** |
|---|---|
| OER | 15.33 |
| KER | 3.20 |

## 2. Summary of Plantation/Field Emissions and Sink

| Land Use | Ha |
|---|---|
| OP Planted Area | 10528.63 |
| OP Planted on Peat | 0.00 |
| Conservation (Forested) | 0.00 |
| Conservation (Non-Forested) | 0.00 |
| **Total** | 10528.63 |

| Production | t/year |
|---|---|
| FFB Processed | 175487.71 |
| CPO Produced | 26897.67 |

| | Own Crop | | Group | | 3rd Party | | Total |
|---|---|---|---|---|---|---|---|
| | $tCO_2e$ | $tCO_2e$/ tFFB | $tCO_2e$ | $tCO_2e$/ tFFB | $tCO_2e$ | $tCO_2e$/ tFFB | |
| Land Conversion | 99855.28 | 0.85 | 0.00 | 0.00 | 0.00 | 0.00 | 99855.28 |
| $CO_2$ Emission from Fertilizer | 9523.56 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 9523.56 |
| $N_2O$ Emission | 5165.64 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 5165.64 |
| Fuel Consumption | 19.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19.96 |
| Peat Oxidation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Crop Sequestration | -88636.38 | -0.75 | 0.00 | 0.00 | 0.00 | 0.00 | -88636.38 |
| Sequestration in Conservation Area | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | **25928.07** | **0.22** | **0.00** | **0.00** | **52547.95** | **0.00** | **78476.02** |

**Note: Includes both estates and smallholders (delete whichever not applicable)*

### 3. Summary of Mill Emission and Credits

| | $tCO_2$ | $tCO_2e$/t FFB |
|---|---|---|
| **Emission** | | |
| POME | 0.00 | 0.00 |
| Fuel Consumption | 23.08 | 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** | **23.08** | **0.00** |

### 4. Palm Oil Mill Effluent (POME) Treatment

| Description | % |
|---|---|
| Divert to compost | 0.00 |
| Divert to anaerobic digestion | 100.00 |

### 5. POME Diverted to Anaerobic Digestion

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