RSPO P&C CERTIFICATION AUDIT REPORT

(SD GUTHRIE BERHAD – STRATEGIC OPERATING UNIT (SOU) 17, KEMPAS)

Audit Application Number:	PC25-003507
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	26 January 2026, 28 January – 31 January 2026
Audit Report Number:	01
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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40700 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014).
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	SD GUTHRIE BERHAD – SOU 17 KEMPAS
Address of the Management Unit/s	77000, Jasin, Melaka.
Country	Malaysia
Websites	https://www.sdguthrie.com/
Description of the Management Unit	The Kempas Certification Unit (Kempas CU) is one of the Strategic Operating Unit (SOU) of SD Guthrie Berhad. The CU is also known as SOU 17 and was initially certified to the RSPO P&C by SIRIM QAS International Sdn Bhd in 2015. The Kempas CU comprises of the Kempas Palm Oil Mill (Kempas POM) and four (4) supply base i.e. Kempas Estate, Kemuning Estate, Tangkah Estate and Serkam Estate. All the estates are owned by SDG. The Kempas POM has a mill capacity of 60 mt/hr. All the estates have been fully developed before 2005, hence Principle 7 of the RSPO P&C is therefore not applicable. Kempas CU has applied to change their supply chain model from MB to IP in 2019, and registering as CU with two supply chain model, MB and IP in 2024. Request was approved by the RSPO EB. Just to note that since June 2019 onwards, only 100% certified crops have been received and processed.
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	SVP 2, 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 00101
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-017042
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Identity Preserved (IP) and Mass Balance (MB) Supply Chain Models.
Supply Chain Model	☒ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	20 May 2010 (Date of first RSPO certification)
Effective Date of Certificate:	20 May 2025
Expiry Date of Certificate:	19 May 2030
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Kempas Oil Mill	MU25-016377	77000, Jasin, Melaka	60 MT/hr	N 2.3211	E 102.4269
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Kempas Estate	SB25-004521	71000, Jasin, Melaka.	Own/Managed Estate	N 2.2770	E 102.4652
Kemuning Estate	SB25-004524	76460, Tebong, Melaka.	Own/Managed Estate	N 2.4643	E 102.3380
Tangkah Estate	SB25-005985	84900, Tangkak, Johor.	Own/Managed Estate	N 2.3435	E 102.6375
Serkam Estate	SB25-005764	71000, Jasin, Melaka.	Own/Managed Estate	N 2.3060	E 102.4610
Gan Estate Management	SB26-000026	78000, Alor Gajah, Melaka.	Scheme Outgrower	N 2.4112	E 102.2411

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**
Kempas Estate	4505.450	4368.22	0.00	0.00	28.75	0.00	0.00	0.00	**108.48**
Kemuning Estate	2368.253	2111.92	0.00	0.00	8.73	0.00	0.00	0.00	**247.743**
Tangkah Estate	2537.780	2360.19	0.00	0.00	13.92	0.00	0.00	0.00	**163.67**
Serkam Estate	2114.230	1821.89	0.00	0.00	0.00	0.00	0.00	0.00	**292.34**
Gan Estate Management	291.217	245.16	0.00	0.00	0.00	0.00	0.00	0.00	**46.057**
TOTAL	**11816.93**	**10907.38**	**0.00**	**0.00**	**51.40**	**0.00**	**0.00**	**0.00**	**858.29**

Remarks:

1. SD Guthrie has several RSPO-certified areas, specifically:
   a. SOU Sua Betong / PD Lukut Estate
   b. SOU Kempas / Kemuning Estate
   These estates include areas leased to a third-party operator, Gan Estate Management Sdn. Bhd. (“Gan”), under a Tenancy Agreement dated 2022, to meet operational requirements.
2. The areas certified under Gan Estate Management remain under SD Guthrie’s ownership and are only leased temporarily.
3. The previously certified area of Kemuning Estate, which was 2,659.470 ha, has been reduced to 2,368.253 ha following the leasing of 291.217 ha to Gan Estate Management.

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Kempas Estate	827.73	869.11	1,581.92	1,089.46	3,540.49	4,368.22
Kemuning Estate	246.16	118.28	797.19	950.29	1,865.76	2,111.92
Tangkah Estate	396.84	421.68	891.16	650.51	1,963.35	2,360.19
Serkam Estate	77.69	441.90	350.00	952.30	1,744.20	1,821.89
Gan Estate Management	0.00	0.00	53.47	191.69	245.16	245.16
TOTAL (ha)	**1550.73**	**1850.97**	**3673.74**	**3834.25**	**9358.96**	**10907.38**
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)
	2026	2027	2028	2029	2030	
Kempas Estate	212.23	306.59	321.72	92.65	57.09	990.28
Kemuning Estate	147.41	297.82	284.74	108.68	262.81	1101.46
Tangkah Estate	162.92	182.71	0.00	13.80	291.13	650.56
Serkam Estate	122.48	53.35	154.47	120.99	185.67	636.96
Gan Estate Management	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (ha)	**645.04**	**840.47**	**760.93**	**336.12**	**796.70**	**3,379.26**

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	
Kempas Estate	Own supply bases	2.2770° N	102.4652° E	23,281.54
Kemuning Estate	Own supply bases	2.4643° N	102.3380° E	12,851.07
Tangkah Estate	Own supply bases	2.3060° N	102.4610° E	12,094.83
Serkam Estate	Own supply bases	2.3435° N	102.6375° E	14,109.78
Bradwall Estate	Diverted crop	2.5689° N	101.9612° E	3,607.44
Bukit Asahan Estate	Diverted crop	2.39389° N	102.54583° E	631.66
Diamond Jubilee Estate	Diverted crop	2.33056° N	102.48833° E	3,824.10
Lanadron Estate	Diverted crop	2.18020° N	102.73444° E	276.70
Salak Estate	Diverted crop	2.5164° N	101.8939° E	1,307.97
Sengkang Estate	Diverted crop	2.44167° N	101.91148° E	4,193.99
Sg Bahru Estate	Diverted crop	2.38829° N	102.09648° E	5,449.62
Sua Betong Estate	Diverted crop	2.5071° N	101.90431° E	1,299.73
Tampin Linggi Estate	Diverted crop	2.51586° N	101.99597° E	526.59
Welch Estate	Diverted crop	2.45611° N	102.65333° E	170.94
			TOTAL	**83,625.96**

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	
	Scheme/ Independent Smallholder			
	Scheme/ Independent Smallholder			
	Scheme/ Independent Smallholder			
	Scheme/ Independent Smallholder			
			TOTAL	

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	20 May 2026
	End Date	19 May 2027
Projected Certified FFB Volume (MT)		215,103.92
Average Production Yield (MT/ Ha)		22.98
Projected CSPO Certified Volume (MT)	Identity Preserved	46,247.34
	Mass Balance	0.00
Projected CSPK Certified Volume (MT)	Identity Preserved	10,970.30
	Mass Balance	0.00
Oil Extraction Rate (OER) (%)		21.50
Kernel Extraction Rate (KER) (%)		5.10

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Kempas POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	20/07/2024	Start Date	20/08/2025
	End Date	19/08/2025	End Date	19/05/2026
Actual Production Period Reported	From	20/07/2024	From	20/08/2025
	To	19/08/2025	To	31/01/2026
Projected FFB Certified Volume (MT)		219,120.00		205,107.97
Actual production of FFB (MT)		210,697.25		83,625.96
Projected CSPO Certified Volume (MT)		50,503.00		43,688.00
Actual CSPO Production Volume (MT)		49,415.86		17,087.89
Actual CSPO Volume Sold as RSPO Certified (MT)		28,788.20		2,606.36
Actual CSPO Volume Sold as Conventional (MT)		19,381.98		14,481.53
Actual CSPO Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPO Volume Sold (MT)		48,170.18		17,087.89
Actual CSPO credits sold (where applicable)		0.00		0.00
Projected CSPK Certified Volume (MT)		12,293.00		10,625.00
Actual CSPK Production Volume (MT)		12,127.37		4,059.55
Actual CSPK Volume Sold as RSPO Certified (MT)		9,192.34		3,010.88
Actual CSPK Volume Sold as Conventional (MT)		940.83		91.03
Actual CSPK Volume Sold under Other Scheme (MT)		0.00		0.00
Total Actual CSPK Volume Sold (MT)		10,133.17		3,101.91

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**Kempas POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	20/07/2024	Start Date	20/08/2025
	End Date	19/08/2025	End Date	19/05/2026
Actual Production Period Reported	From	20/07/2024	From	20/08/2025
	To	19/08/2025	To	31/01/2026
Projected FFB Certified Volume (MT)	0.00		0.00	
Actual production of FFB (MT)	0.00		0.00	
Projected CSPO Certified Volume (MT)	0.00		0.00	
Actual CSPO Production Volume (MT)	0.00		0.00	
Actual CSPO Volume Sold as RSPO Certified (MT)	0.00		0.00	
Actual CSPO Volume Sold as Conventional (MT)	0.00		0.00	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPO Volume Sold (MT)	0.00		0.00	
Actual CSPO credits sold (where applicable) (MT)	0.00		0.00	
Projected CSPK Certified Volume (MT)	12,293.00		10,625.00	
Actual CSPK Production (MT)	12,127.37		4,059.55	
Actual CSPK Volume Sold as RSPO Certified (MT)	1,235.29		870.99	
Actual CSPK Volume Sold as Conventional (MT)	0.00		0.00	
Actual CSPK Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPK Volume Sold (MT)	1,235.29		870.99	

Remarks: There is no figure provided because no processing was done under MB, only trading activities were involved.

4. Audit Programme

4.1. Audit Methodology

The on-site assessment was carried out from 26 January 2026, 28 January – 31 January 2026, and the audit programme can be found in Section 4.3.

The audit considered the mill and its supply base as SD Guthrie Berhad SOU 17 Kempas Certification Unit, covering occupational health and safety, environmental management, best practices, and social aspects, including milling operations, good agricultural practices in plantations such as topography, harvesting, replanting, proximity to High Conservation Value (HCV) areas, conservation or riparian zones, community engagement, and worker welfare and safety.

Objective evidence was collected through site inspections, observation of tasks and processes, interviews with staff, workers, their families, and external stakeholders, as well as review of documents and monitoring records. The assessment followed the Malaysia National Interpretation 2019 of the RSPO P&C 2018, and comments from external stakeholders were also considered.

The minimum sample size for estates was four, and for certification units with more than four estates, the sample size was calculated using the formula $N = (\sqrt{y}) \times z$, where y is the number of estates and z is a multiplier based on risk assessment. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020.

Stakeholder consultations were conducted to gather views on the certification unit's performance against RSPO requirements and potential areas for improvement. At the start of each meeting, the purpose of the audit was explained, followed by discussion of the stakeholder's relationship with the company. Stakeholder comments were recorded and included in the assessment findings.

Structured interviews with male and female, local and foreign workers and staff were conducted privately at the mill and estates, while fieldworkers were interviewed informally in small groups in the field. The dependents of workers were also interviewed in informal group meetings at their homes. Visits were made to local communities to meet with village heads and residents. Company officials were not present during any stakeholder or worker interviews. A list of consulted stakeholders is provided in Section 10: Stakeholder Consultation Process.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi (DA)	Lead Auditor	ASI1GIVNPH
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4
Mohd Norddin Abd Jalil (MNAJ)	Auditor	ASI1VPNTNY
Ismail Adnan Abdul Malek (IA)	Auditor	ASI13MZBJC

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
26 January 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1VPNTNY ASI13MZBJC	Kempas POM	Opening Meeting for SD Guthrie SOU 17 Kempas. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM 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. Overview of current activities of the group members by audit team & logistics discussion to the sites to be visited. ASI1GIVNPH (DA) – Environment, Safety, Health ▪ Site inspection at nonproduction area i.e. mill workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Interview with non-production operators ▪ Interview with representative from EPMC committees ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc.). ASI17IDGG4 (MZK) – Supply Chain ▪ 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. ASI1VPNTNY (MNAJ) – Mill Best Practices, Health, Safety ▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc. ▪ Interview with production operators ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and mill best practices reports such as safety meetings, accident records, CHRA, medical

				surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc.) ASI13MZBJC (IA) – Social Internal ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen, clinic ▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc. ▪ Interview with boilerman, production operator and hospital assistant ▪ Interview with mill workers from various workstations ▪ Interview with representative NUPW, gender committee, social dialog. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.
28 January 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1VPNTNY ASI13MZBJC	Kemuning Estate	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) – Environment, Safety, Health ▪ Site inspection at estate facilities i.e. scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc. ▪ Interview with facilities operators. ▪ Interview with Local and Foreign nationalities. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI17IDGG4 (MZK) – Social External, HCV ▪ Site inspection at riparian reserved. ▪ Site inspection at HCV area. ▪ Interview with external stakeholders' i.e. representative from local communities. ▪ Interview with supplier and contractors ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.

				ASI1VPNTNY (MNAJ) – GAP, Health, Safety ▪ Site inspection at harvesting operation, manuring operation ▪ Site inspection at replanting area ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc. ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ASI13MZBJC (IA) – Social Internal ▪ Site inspection at harvesting operation and circle spraying operation. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, school, estate clinic. ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Interview with representative NUPW, gender committee, social dialogue ▪ 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.)
29 January 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1VPNTNY ASI13MZBJC	Serkam Estate	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) – Environment, Safety, Health ▪ Site inspection at estate facilities i.e. scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc. ▪ Interview with facilities operators. ▪ Interview with Local and Foreign nationalities. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI17IDGG4 (MZK) – Social External, HCV ▪ Site inspection at riparian reserved.

				▪ Site inspection at HCV area. ▪ Interview with external stakeholders' i.e. representative from local communities. ▪ Interview with supplier and contractors ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan. ASI1VPNTNY (MNAJ) – GAP, Health, Safety ▪ Site inspection at harvesting operation, manuring operation ▪ Site inspection at replanting area ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc. ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ASI13MZBJC (IA) – Social Internal ▪ Site inspection at harvesting operation and circle spraying operation. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, school, estate clinic. ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Interview with representative NUPW, gender committee, social dialogue ▪ 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.)
30 January 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1VPNTNY ASI13MZBJC	Gan Estate Management	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) – Environment, Safety, Health

				▪ Site inspection at estate facilities i.e. scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc. ▪ Interview with facilities operators. ▪ Interview with Local and Foreign nationalities. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI17IDGG4 (MZK) – Social External, HCV ▪ Site inspection at riparian reserved. ▪ Site inspection at HCV area. ▪ Interview with external stakeholders' i.e. representative from local communities. ▪ Interview with supplier and contractors ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan. ASI1VPNTNY (MNAJ) – GAP, Health, Safety ▪ Site inspection at harvesting operation ▪ Site inspection at replanting area ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc. ▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ASI13MZBJC (IA) – Social Internal ▪ Site inspection at harvesting operation. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, school, estate clinic.

				▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Interview with representative NUPW, gender committee, social dialogue ▪ 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.)
31 January 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1VPNTNY ASI13MZBJC	Kempas Estate	Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited. ASI1GIVNPH (DA) – Environment, Safety, Health ▪ Site inspection at estate facilities i.e. scheduled wastes store, chemical stores, lubricant store, tractor washing bay area, workshop, etc. ▪ Interview with facilities operators. ▪ Interview with Local and Foreign nationalities. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.) ASI17IDGG4 (MZK) – Social External, HCV ▪ Site inspection at riparian reserved. ▪ Site inspection at HCV area. ▪ Interview with external stakeholders' i.e. representative from local communities. ▪ Interview with supplier and contractors ▪ Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan. ASI1VPNTNY (MNAJ) – GAP, Health, Safety ▪ Site inspection at harvesting operation, manuring operation ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Documents review related to safety aspect such as OSH plan, safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, etc.

				▪ Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc. ASI13MZBJC (IA) – Social Internal ▪ Site inspection at circle spraying operation. ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, school, estate clinic. ▪ Interview with harvesters and general workers from Local and Foreign nationalities nationalities. ▪ Interview with representative NUPW, gender committee, social dialogue ▪ 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.) 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)

No changes of the initial audit plan.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill		N/A	N/A	All mills shall be audited.
Own/Managed Estates	5	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 (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2026	2027	2028	2029	2030
Kempas Estate	☒	☐	☐	☐	☐
Kemuning Estate	☒	☐	☐	☐	☐
Tangkah Estate	☐	☐	☐	☐	☐
Serkam Estate	☒	☐	☐	☐	☐
Gan Estate Management	☒	☐	☐	☐	☐

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: **1) Mohd Zulfakar Kamaruzaman (MZK)** **2) Mohd Norddin Abd Jalil (MNAJ)** **3) Ismail Adnan Abdul Malek (IA)**		
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.
	ASI1VPNTNY (MNAJ)	Holds B.Sc., (Agriculture) from Universiti Pertanian Malaysia (UPM).
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.
	ASI1VPNTNY (MNAJ)	He has over 35 years working experience in the oil palm plantation operation.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
	ASI13MZBJC (IA)	Completed RSPO endorsed P&C lead auditor course in 2016 by Wild Asia.
	ASI1VPNTNY (MNAJ)	Completed RSPO 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.
	ASI1VPNTNY (MNAJ)	In implementing GAP, issues related to environment and occupational health & safety are dealt with during 35 years

		working experience period as plantation manager.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	in implementing GAP, issues related to environment and occupational health & safety are dealt with during 35 years working experience period as plantation manager
	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI13MZBJC (IA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1VPNTNY (MNAJ)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.
	ASI13MZBJC (IA)	This has not been audited and is deemed not applicable.
	ASI1VPNTNY (MNAJ)	This has not been audited and is deemed not applicable.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	ASI13MZBJC (IA)	Had completed and pass evaluation of RSPO lead auditor since 2016.
	ASI1VPNTNY (MNAJ)	Had completed and pass evaluation of RSPO lead auditor since 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.
	ASI1VPNTNY (MNAJ)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI13MZBJC (IA)	He has over 5 years of working experience in Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging.
	ASI1VPNTNY (MNAJ)	He has over 35 years working experience in the oil palm plantation operation.
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.
	ASI1VPNTNY (MNAJ)	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.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI13MZBJC (IA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.
Experience in 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.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia and English.
	ASI13MZBJC (IA)	He is fluent in both Bahasa Malaysia and English.
	ASI1VPNTNY (MNAJ)	He is fluent in both Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1GIVNPH (DA)	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.
	ASI1VPNTNY (MNAJ)	This criterion and indicator have not been audited.

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		All RSPO P&C-required documents are publicly accessible via established procedures and digital platforms, with SD Guthrie Berhad – SOU 17 Kempas CU ensuring transparency through its website and broader CSR efforts via Yayasan Sime Darby.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		SOU 17 Kempas CU ensures that relevant information on RSPO certification, environmental, social, safety and legal requirements is made available in appropriate languages and shared with internal and external stakeholders through joint meetings and online platforms, with feedback recorded and incorporated into SIA and EIA action plans.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Records of information requests and responses are well-maintained, with communication procedures in place and no external stakeholder requests received for FY2025–2026, while relevant documents remain publicly accessible except those restricted by confidentiality.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		SOU 17 Kempas 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 ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		A comprehensive stakeholder list for FY2026 has been established, covering both external and internal stakeholders with detailed contact information and designated representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		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 ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		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 ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.

2.1.1 (C)	The unit of certification complies with applicable legal requirements.		SOU 17 Kempas, comprising Kempas POM and its associated estates, has demonstrated continued compliance with applicable legal and regulatory requirements through valid licenses, permits, competent personnel appointments, Certificates of Fitness, environmental and occupational health monitoring, scheduled waste management, and third-party environmental audits, with all relevant approvals verified and maintained within validity periods.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		SOU 17 Kempas 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 ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		All sampled estates under SOU 17 Kempas have clearly demarcated and visibly maintained legal boundaries with neighbouring plantations, smallholders, villages and public facilities through boundary drains, fencing, painted markers and signage, with no	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			evidence of planting beyond the authorized boundaries.	☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		Updated stakeholder lists for Kempas POM and its associated estates were available and verified during the audit, comprising relevant government agencies, consulates, local communities, schools, contractors, suppliers and transporters, with contact details maintained and regularly updated as necessary.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		All sampled contracts across Kempas POM and its estates include clauses requiring compliance with applicable legal and employment laws, supported by documented legal due diligence through the Vendor Integrity Pledge, Online Vendor Registration and Vendor Code of Business Conduct, with evidence verified for all contracted third parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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 sampled contracts across Kempas POM and its estates include verified clauses on compliance with employment laws, including the prohibition of child and young person labour, and demonstrate adherence to legal and ethical requirements through Clause 18 and the Vendor Integrity Pledge under SD Guthrie's compliance framework.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		Since May 2020, Kempas Palm Oil Mill has operated as an Identity Preserved Mill, processing only FFB from its internal SD Guthrie estates, with no smallholder supplies, and the Mass Balancing scope applies solely to trading activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer		Since May 2020, Kempas Palm Oil Mill has operated as an Identity Preserved Mill, processing only FFB from its internal SD Guthrie estates, with no supplies from smallholders, collection centres, agents, or intermediaries, while Mass Balancing is limited solely to trading activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	to Annex 4.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders.		SOU 17 Kempas maintains documented management and business projection plans up to 2028 for the mill and its estates, including detailed budgets, crop and yield projections, production costs, and RSPO compliance, with performance indicators such as FFB yield per hectare and cost per ton monitored annually.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.1.2	An annual replanting programme projected for a minimum of five years, is available.		SOU 17 Kempas has an annual replanting programme integrated into estate budgets, with clearly defined replanting targets for 2026–2030 across Kemuning, Serkam, and Kempas estates, while Gan Estate has no replanting planned.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		SOU 17 Kempas conducts annual RSPO internal audits followed by management review meetings at the mill and estates, addressing audit findings, regulatory updates, operational performance, stakeholder feedback, and continual improvement, with documented participation and agendas for each unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow				

demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		SOU 17 Kempas maintains social and environmental impact plans aligned with RSPO P&C, focusing on continual improvement in FFB yield, pesticide reduction, environmental protection, waste minimization, GHG reduction, community support, and HCV/HCS management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given match with their database system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		SOU 17 Kempas has established, documented, and implemented comprehensive SOPs and manuals for both mill and estate operations, covering all aspects of production, safety, health, environmental management, quality, social responsibility, and worker recruitment, with evidence from site inspections and worker interviews confirming understanding and adherence to Good Agricultural and Mill Practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		SOU 17 Kempas has established and consistently implemented robust monitoring mechanisms across the mill and estates, including daily production records, agronomist and management visits, internal audits, PPE checks, and quarterly head office performance reviews, ensuring compliance with SOPs, RSPO/MSPO standards, occupational health and safety, and continuous improvement in environmental and operational practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.3.3	Records of monitoring and any actions taken are maintained and available.		SOU 17 Kempas implements daily and periodic monitoring of SOP compliance across estates and the mill through field supervision, detailed records, agronomist and management visits, internal audits, contractor oversight, and quarterly head office reviews, ensuring operational, environmental, safety, and legal requirements are consistently met.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There was no new planting in the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with POM and estate operations. Thus, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) for SOU 17 Kempas, covering multiple estates and local communities, identified	☐ Conform ☐ Major Nonconformity

			social, environmental, and replanting-related impacts and management measures, but gaps in stakeholder engagement, particularly with the Taman Pahlawan community, led to soil erosion concerns and a Minor NCR being raised.	☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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 CU, social and environmental management plans are reviewed annually, incorporating stakeholder consultations and feedback to address social issues such as ILO indicator implementation, complaints, harvesting, and replanting, as well as environmental concerns including waste, water, and risk management, with responsibilities clearly assigned for monitoring and mitigation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		SD Guthrie has implemented clear workforce management and recruitment procedures for local and foreign workers based on skills, fitness, and merit without discrimination, provides promotion opportunities, and upholds human rights, worker welfare, and community engagement in line with its Group Sustainability & Quality Policy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented		SD Guthrie follows documented recruitment processes for local and	☒ Conform

	and records are maintained.		foreign workers, including interviews, medical checks, and contracts, engages licensed agencies for migrant recruitment without charging workers, and ensures all recruitment-related fees and travel are covered by the company.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		SOU 17 Kempas has implemented and communicated an updated Health, Safety & Environment (HSE) Policy, conducted comprehensive hazard identification, risk assessments, and control measures across estates and the mill, with regular CHRA, medical surveillance, noise assessments, and internal audits ensuring workers' health and safety are effectively monitored and managed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		SOU 17 Kempas actively monitors health and safety implementation daily and monthly, displaying safety measures and enforcing OSH plans through audits, risk management, emergency preparedness, and accident investigations, achieving zero fatality and non-compliance targets, with corrective actions	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			effectively implemented, as verified at Serkam Estate.	
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		SOU 17 Kempas has conducted comprehensive, role-specific training for employees, management, and contractors covering safety, environmental management, social responsibility, and gender inclusivity, ensuring regulatory compliance and fostering a skilled, responsible, and aware workforce.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.7.2	Records of training are maintained, where appropriate on an individual basis.		SOU 17 Kempas conducted extensive training programs in 2025–2026 across all estates and the mill for staff, workers, and contractors, covering safety, chemical handling, emergency response, environmental responsibility, grievance procedures, RSPO/MSPO compliance, and gender awareness, with attendance and records systematically maintained.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		SOU 17 Kempas conducted targeted Supply Chain Certification Standard (SCCS) training for key personnel and contractor transporters in 2025, with attendance documented and participants confirming understanding of critical operational points such as FFB reception.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme		Kempas POM continues to operate under the Identity Preserved (IP) model, sourcing certified FFB from its own estates and select SOUs, including newly managed divisions, with verified processing controls and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		RSPO-certified product sales ensuring compliance with the IP supply chain system.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Kempas POM maintains the Identity Preserved model for FFB sourced from its own estates and diversion crops from other SOUs, while being certified under the Mass Balance system for trading purposes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		As provided in the report above under 3.6. Information of Previous & Current License (Identity Preserved) if any trading under Mass balance, under the table Mass Balance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		The mill observed to have met registration and reporting requirements for supply chain through the RSPO Prisma.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This		Kempas POM 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 ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.			
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		Kempas POM follows the Sustainable Supply Chain and Traceability Procedure in line with RSPO SCCS 2020, conducted an internal audit on 26/11/2025 with zero NCR, and held a management review on 02/12/2025 confirming compliance, customer satisfaction, and recommendations for system improvement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In		Kempas POM sourced certified FFB	☒ Conform

	(i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		from its own and other CU supply bases, including newly managed divisions, with verified consignment and weighbridge records showing no non-certified FFB received, and implemented traceability and non-conformance procedures in line with its Sustainable Supply Chain SOP.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered;		Kempas POM maintains documented sales and dispatch procedures, delivering certified CPO and PK to verified buyers in compliance with RSPO requirements, as confirmed by dispatch tickets and contract records.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	h) Any related transport documentation i) A unique identification number			
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant		Kempas POM engages outsourced CPO and PK transporters under formal agreements with RSPO supply chain requirements, provides training and briefings, ensures audit access, and conducts inspections to prevent contamination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for transporters were made available and up to date in the stakeholder list, updated on 02/01/2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		The mill has inform CB in advance prior to conduct of its next audit via email dated 22/01/2026 regarding new contractor i.e. Chan Soon Transport & Trading Sdn Bhd used for the physical handling of RSPO certified oil palm products.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible		Kempas POM maintains up-to-date and well-documented records of RSPO-certified FFB, CPO, and PK	☒ Conform ☐ Major Nonconformity

	records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill		deliveries in line with the Sustainable Supply Chain SOP, with records kept for over two years, and the IP model is applied while Mass Balance scope is limited to trading activities.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		Kempas POM processes certified FFB with outputs tracked daily and summarized monthly, maintaining actual Oil Extraction Rate (OER) and Kernel Extraction Rate (KER) for operational guidance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		Extraction rates has been updated monthly as per stated in Monthly Production Report (Physical Movement).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Kempas POM dispatches RSPO-certified CPO and PK to buyers under specific contracts, ensures dedicated and cleaned storage to prevent contamination, and maintains full traceability documents for each batch.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		Global Trading & Marketing (GTM) registered all RSPO-certified CPO and PK transactions using the RSPO Member ID within three months, with shipping announcements and removal transactions for 2025 properly documented and verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Kempas POM does not use RSPO corporate logo as well as trademark logo.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits			

Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		SD Guthrie upholds human rights through documented policies, regular communication and training, protection of Human Rights Defenders, and ongoing social dialogue with workers and communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		There is no evidence of any use of violence or the instigation of violence within the Kempas SOU. This was further verified during interviews held with external stakeholders and security personnel.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an		SD Guthrie provides accessible and confidential grievance mechanisms for	☒ Conform

	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.		employees and external parties, including the Worker Helpline, Suara Kami, and internal complaint systems, with timely resolution of issues and protection for Human Rights Defenders.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		To ensure that illiterate parties also understand the procedures, verbal, practical demonstration and pictorial briefings are given are translated into the language the affected parties understand. This was confirmed during interview with workers at Kempas CU, they were satisfied with the channel provided by SD Guthrie Management as outcome through this channel is fast and effective.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		Kempas CU has established a structured grievance and conflict resolution system, offering confidential channels, third-party support, and access to independent advice for workers and the public.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose		SD Guthrie's Grievance SOP 2022 allows unresolved disputes to escalate to legal proceedings and involves independent third parties, including	☒ Conform ☐ Major Nonconformity

	individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		Land Office or NGO representatives, in land dispute negotiations.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		SOU 17 Kempas contributes to local communities through educational support, CSR initiatives, disaster relief, religious and cultural event support, and charitable donations based on stakeholder requests.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary		SD Guthrie's Kempas CU estates have verified legal ownership or customary land use through land titles, leases, and FPIC agreements,	☐ Conform ☐ Major Nonconformity

	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.		with minor discrepancies in Kemuning Estate being addressed through updated titles and agreements.	☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		The audit confirmed that SD Guthrie has legitimate ownership of its lands since 1980, and stakeholder interviews indicate no land disputes across Kempas CU estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		SD Guthrie SOU Kempas has verified legal ownership of its lands since 1980, with no land disputes reported by local communities, and official maps and documentation confirming recognized legal rights.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in		SD Guthrie SOU Kempas has	☒ Conform

	appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		confirmed legal ownership of its land since 1980, with audits and stakeholder interviews showing no evidence of land disputes with local communities or neighboring estates.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		Interviews with local communities and stakeholders confirm no land disputes at Kempas CU, making this requirement not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		Stakeholder interviews confirm no land disputes at Kempas CU, so this requirement is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				

4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		The audit confirmed that SD Guthrie SOU Kempas has legally owned its land since 1980, with no new plantings on community land and no evidence of disputes, demonstrating respect for local communities' rights.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		SD Guthrie SOU Kempas has verified legal ownership of its land since 1980, with audits and stakeholder interviews confirming no land disputes with local communities or neighboring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated		SD Guthrie SOU Kempas has legally owned its land since 1980, with documentation verified and stakeholder interviews confirming no land disputes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		SD Guthrie SOU Kempas has verified legal ownership of its land since 1980, with audits and stakeholder interviews confirming no land disputes with communities or neighboring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had		SD Guthrie SOU Kempas has verified legal ownership of its land since 1980, with audits and stakeholder interviews	☒ Conform

	the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		confirming no land disputes with communities or neighboring estates.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		SD Guthrie SOU Kempas has confirmed legal ownership of its land since 1980, with documentation verified and stakeholder interviews showing no evidence of land disputes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Not Applicable as this is MYNI Assessment.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		SD Guthrie's Sustainable Plantation Management System includes procedures for identifying land rights and fair compensation, and stakeholder interviews confirmed no land disputes at Kempas CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		SD Guthrie has established procedures for fair and gender-equal compensation for boundary disputes, with no related issues identified during the audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There were no scheme small holdings at SOU Kempas. The Fresh Fruit Bunches are supplied from SDG owned estates which are certified to RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				

4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		SD Guthrie's Procedures for Handling Boundaries Disputes provide for fair compensation involving all relevant parties, though no compensation cases were applicable at Kempas CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		No compensation issues or land disputes were reported at Kempas CU, as confirmed through stakeholder interviews, making negotiated agreements or payments not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		SD Guthrie SOU Kempas has legally owned its land since 1980, with no new plantings or land disputes, as confirmed by documentation and stakeholder interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		SD Guthrie SOU Kempas has verified legal ownership of its land since 1980, with audits and stakeholder interviews confirming no land disputes with communities or neighboring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		No land conflicts were reported at Kempas CU, as confirmed through interviews with local community and stakeholder representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and		There is no evidence of dispossession or forced abandonment of customary or user rights at Kempas CU, as confirmed by stakeholder interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	4.4.4).			☐ Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		No land conflicts or disputes were identified at Kempas CU, as confirmed through interviews with local community representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Since June 2019, Kempas Palm Oil Mill operates as an Identity Preserved Mill, processing only internal FFB from SD Guthrie estates, with no smallholder supplies, making this indicator not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Since June 2019, Kempas Palm Oil Mill operates as an Identity Preserved Mill, processing only internal FFB from SD Guthrie estates, with no smallholder supplies, making this indicator not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Since June 2019, Kempas Palm Oil Mill operates as an Identity Preserved Mill, processing only internal FFB from SD Guthrie estates, with no smallholder supplies, making this indicator not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		Since June 2019, Kempas Palm Oil Mill operates as an Identity Preserved Mill, processing only internal FFB from SD Guthrie estates, with no smallholder supplies, making this indicator not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Contracts with FFB and CPO transporters and other service providers at Kempas CU are fair, legal, and transparent, with clear terms on scope, rates, obligations, and compliance,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			confirmed through document review and contractor interviews.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		Supplier payments at SD Guthrie SOU Kempas are made promptly within contractual terms, with audits confirming payments often processed within days of invoice issuance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing equipment verified through Metrology Department, the inspection was done at Kempas POM (6/1/2026), Kempas Estate (4/11/25), Kemuning (8/7/25, 18/8/25, 18/8/25), Serkam (3/3/2025 & 12/7/2025) This was verified through Borang D (Timbang dan Sukat), Akta Timbang dan Sukat 1972, Peraturan-Peraturan Timbang Dan Sukat 1981 (Peraturan 16, 28A dan 45).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		SOU Kempas sources FFB exclusively from its own RSPO-certified estates, engages nearby smallholders in stakeholder meetings, and supports their certification efforts, though no smallholders currently supply the mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		SOU Kempas has a grievance mechanism that ensures anonymity and protection for complainants, communicated to all stakeholders, with no complaints reported to date.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		SOU Kempas engages nearby smallholders through stakeholder meetings and supports their certification efforts, but the mill is IP-certified and currently sources exclusively from its own estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence no smallholder support program established.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification		SOU Kempas is IP-certified, and they	☐ Conform

	provides support to smallholders to promote legality of FFB production..		don't have smallholders in their supply base, hence no promotion on legality of FFB production carried out.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence no pesticide handling training done.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		SOU Kempas is IP-certified, and they don't have smallholders in their supply base, hence they don't have smallholder support program.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination		The Company's Human Rights Charter promotes diversity, inclusion, and equal opportunities while prohibiting	☒ Conform ☐ Major Nonconformity

	based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		discrimination, and its policies are effectively communicated, understood, and accessible to all employees, including through briefings, notice boards, and induction programs.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		All employees are treated fairly with no evidence of discrimination, and wage, housing, benefits, and recruitment fees for migrant workers are transparent, understood, and accepted by the workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		SDG ensures fair career progression and recruitment for all workers, with promotions based on performance and qualifications, and recruitment free from discrimination, as confirmed by records, interviews, and stakeholder consultations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		There is no evidence of discriminatory pregnancy testing, and pregnant workers are reassigned to safe roles away from chemical exposure, with no recruitment procedures requiring pregnancy tests.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The Gender Committee actively addresses worker welfare and support, with no reported cases of sexual harassment or violence, and alternative channels like WhatsApp are used to monitor issues.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		The Human Rights Charter ensures equal opportunities and fair pay for all employees, regardless of background, with pay rates consistently applied across roles and verified through worker interviews and records.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				

6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		Workers' pay is fully documented through payslips and contracts, communicated in languages understood by employees, compliant with the Minimum Wages Order 2024, and reflects fair payment with no evidence of excessive working hours across all units and contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Employment contracts, pay slips, and working conditions are now fully compliant with national labor laws, including correct SOCSO deductions, annual leave, public holiday, and overtime entitlements, with previous non-compliances at Gan Estate rectified and no recurrence observed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		Kempas CU complies with all legal and MAPA/NUPW collective agreement requirements, including working hours, overtime, leave, and other labor conditions, with no evidence of forced overtime or discrimination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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		Kempas CU provides safe and well-maintained housing, sanitation, water, medical, educational, and welfare facilities to all workers, with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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		effective maintenance and complaint resolution systems in place.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All the workers have been provided with 10 kg of rice once every two months as per company's policy. Interviewed with the workers confirmed that they are easily access to adequate, sufficient and affordable foods where the estates sundry shop.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living		Kempas CU provides a decent living wage to all local and foreign workers, including salary, benefits, housing, and welfare, with pay verified to meet both the Minimum Wage Order 2024 and the company's prevailing wage assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Wage Coalition (GLWC) benchmarks exist			
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 core work at Kempas CU is carried out by full-time permanent workers, with employment contracts clearly detailing payments and conditions, and no casual, temporary, or day labor employed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		SDG respects freedom of association, allowing all workers to join trade unions of their choice, with no restrictions observed during worker interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		Workers at Kempas CU, represented by the freely elected NUPW/MAPA union, engage in regular social dialogue meetings where feedback on social, safety, environmental, and welfare issues is addressed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			promptly, typically within 3–7 days.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Interview with workers union representatives (NUPW Chairman & NUPW Secretary) and workers representative from Social Dialogue confirmed that they were independently elected as the NUPW/Social Dialog by all members of NUPW/Social Dialog among mill and estates workers via an election without interference by the management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		SDG's Human Rights Charter strictly prohibits child labor, ensures processes for remediation if children are found working, and supports access to education for all workers' children, with no evidence of child labor among employees or contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher.		Audits and verification confirm that Kempas CU and its contractors employ only workers aged 18 and above, with no evidence of child labor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	There is a documented age screening verification procedure			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		All Kempas CU estates and the mill comply with the Children and Young Persons Act 1966, employing only workers aged 18 and above, with verification of records and field observations confirming no child labor among employees or contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		Kempas CU strictly upholds children's rights by prohibiting employment under 18, promoting education for workers' children, and communicating a zero-tolerance child labor policy to all stakeholders, with compliance verified during audits.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		SD Guthrie has implemented a comprehensive Human Rights Charter with zero tolerance for sexual harassment and violence, reinforced through regular briefings, worker awareness interviews, and active Gender Committees to ensure a safe	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			and respectful working environment across all operating units.	☐ Not Applicable (justification required)
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The CU implements the SDG Human Rights Charter 2024 by protecting reproductive rights through clear policies, awareness programs, and practices such as paid maternity leave and light-duty assignments for pregnant workers, ensuring women can make reproductive decisions freely and without discrimination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		Kempas CU consults new mothers to assess and address their maternal needs such as providing breastfeeding time showing its commitment to upholding the SDG Human Rights Charter 2024 across its mill and estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		SD Guthrie provides multiple accessible and confidential grievance channels including the Suara Kami helpline, the iCARE online reporting system, and regular Social Dialogue meetings supported by multilingual SOPs and ongoing worker training to ensure employees can safely raise concerns without fear of retaliation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Worker interviews at Kempas CU confirmed that employment terms are fair and transparent with no forced or trafficked labour, no recruitment fees, voluntary overtime, unrestricted passport possession, and no penalties for lawful termination reflecting strong compliance with responsible labour standards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		SD Guthrie implements its Human Rights Charter 2024 through equal opportunities, fair treatment, safe working conditions, and comprehensive induction training, with worker interviews confirming decent living standards, no discrimination, and no contract substitution across its operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.

6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		Kempas CU maintains strong occupational safety and health governance by appointing responsible managers, conducting quarterly OSH Committee meetings with standardized agendas across all units, and ensuring active worker participation supported by verified records and formalized ESH coordinators.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		Kempas CU has established comprehensive accident and emergency response procedures, supported by trained Emergency Response Teams, regular fire and first-aid training, well-equipped first aid facilities, and systematic accident monitoring, ensuring effective preparedness and allowing the previously raised NCR to be successfully closed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		Kempas CU provides ongoing safety training, ensures proper PPE use for all operational roles, verifies compliance through field inspections, and maintains adequate gender-segregated washroom facilities for chemical handlers, supporting safe and responsible working practices across all estates and the mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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 employees across Kempas CU, including both local and foreign workers, are covered under the Employees' Social Security Act 1969 (Act 4), with recent SOCSO contributions for all operating units verified through the latest Form 8A submissions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Kempas CU consistently monitors and reports occupational injuries through the Rapid4–HSE system and timely JKKP8 submissions for all units, with investigations, corrective actions, and updated HIRARC ensuring effective management of workplace safety and regulatory compliance across the mill and estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		Kempas SOU 17 continues to implement comprehensive Integrated Pest Management across all four estates through beneficial planting, pest monitoring, barn owl population control, and targeted baiting campaigns, effectively minimizing pesticide use and managing key pests in accordance with ARM guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		Species referenced in the Global Invasive Species Database and CABI.org. are not used in managed areas of the 4 estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		Kempas SOU 17 fully adheres to SD Guthrie Berhad's Responsible Agriculture Charter by enforcing a strict zero-burning policy and maintaining effective monitoring systems, with audit findings and worker interviews confirming that no fire was used for pest control across all four estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2:				

Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		All estates apply agrochemicals in accordance with the Agricultural Reference Manual, SSOP, and Pictorial Safety Standard Book, ensuring proper justification, selective chemical use, and adherence to PPE and handling procedures as required by company SOPs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		All estates have records to show the types of pesticides used with active ingredients and their LD50, where these pesticides had been used, the total quantity, number of applications and active ingredients (Ai) per ha. Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		All estates minimize agrochemical use by applying Integrated Pest Management practices avoiding blanket spraying, maintaining soft grasses, using insecticides only above threshold levels, promoting barn owls, cultivating beneficial plants, and applying EFB responsibly while following ARM guidelines to reduce reliance on chemical controls.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as		There was no evidence of any prophylactic use of pesticides in mature	☒ Conform

	identified in national best practice guidelines.		oil palm areas.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		All estates use only legally registered Class III and IV pesticides in compliance with the Pesticides Act 1974 and USECHH Regulations, with paraquat and all WHO Class 1A/1B or Stockholm/Rotterdam-listed chemicals strictly prohibited, supported by updated chemical registers and confirmed through records, interviews, and training.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always		Estates ensure safe and compliant pesticide management by allowing only trained and authorized handlers to use chemicals according to SDS	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		guidelines, maintaining proper storage and records, implementing correct disposal of containers, and providing ongoing training that workers demonstrate understanding of during interviews and inspections.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		All estates maintain chemical stores in full compliance with legal requirements, ensuring secure and well-ventilated storage, proper documentation, authorized handling, segregation of chemicals, availability of SDS, and safe triple-rinsing and disposal of empty pesticide containers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		All estates manage empty pesticide containers responsibly by triple-rinsing, puncturing, reusing suitable containers for premix operations, and disposing remaining containers through licensed DOE contractor Pentas Flora (Melaka) Sdn. Bhd. under scheduled wastes SW409 and SW410.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial		Aerial spraying was not practiced by all estate. This was also confirmed by interviewed workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	spraying.			
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Kempas CU conducts annual medical surveillance for all pesticide operators and other CHRA-identified workers through certified OHDs, with all employees assessed in 2025 declared fit to handle chemicals, demonstrating full compliance with health monitoring requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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 in SOU 17 Kempas comply with company SOPs by strictly prohibiting pregnant and breastfeeding women from pesticide work, verifying pregnancy status through monthly medical check-ups, and maintaining sprayer lists, with field interviews confirming consistent implementation of these protections.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		Kempas SOU 17 manages all waste streams in full compliance with its Waste Management Plan, ensuring proper segregation, licensed disposal of scheduled and clinical waste, responsible handling of industrial by-products, and regular monitoring, with site inspections confirming strict adherence and no non-compliant practices observed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Kempas SOU 17 manages all waste types in strict compliance with its Waste Management Plan and regulatory requirements, ensuring proper segregation, timely disposal of scheduled and clinical wastes through licensed DOE contractors, accurate inventory records, and full adherence to storage limits, as verified through interviews, inspections, and documented disposal activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		All operating units dispose of domestic waste through licensed contractors or local councils, with	☒ Conform ☐ Major Nonconformity

			collections conducted three times weekly and waste sent to the Sungai Udang Sanitary Landfill, as verified through maintained disposal records across all estates.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		Kempas SOU 17 maintains long-term soil fertility through agronomist-recommended fertilizer applications based on foliar and soil analyses, complemented by biomass retention, EFB application, soft weed maintenance, and systematic monitoring of manuring activities in line with ARM and EQMS procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Kempas SOU 17 conducts regular foliar and soil sampling to guide agronomist-recommended fertilizer programs across its estates, though incomplete sampling in Gan Estate resulted in a Minor NCR being raised for non-compliance with required monitoring cycles.	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent		All four estates continue to implement nutrient-recycling practices by stacking pruned	☒ Conform ☐ Major Nonconformity

	(POME), palm residues and optimal use of inorganic fertilisers.		fronds and applying EFB and POME according to recommended rates, with significant EFB applications recorded in Serkam and Kempas Estates and POME applied via the furrow system in Kempas Estate.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Kempas SOU 17 monitors fertilizer usage in line with agronomist recommendations through structured record-keeping systems—such as manuring master plans, program sheets, bin cards, and periodic audits with documented 2025/2026 application quantities showing fertilizer inputs applied according to plan across all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Kempas SOU 17 confirmed through soil and slope maps prepared by the R&D Precision Agriculture Unit that no fragile or marginal soils and no areas above 25° slope exist across all four estates, supporting sustainable field operations without the need for special soil-management interventions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm		Kempas SOU 17 manages slope areas responsibly by avoiding	☒ Conform

	on steep terrain.		planting on terrain above 25°, applying erosion-control measures such as proper frond stacking, EFB application, terrace construction, road maintenance, and maintaining cover crops and soft vegetation in accordance with SD Guthrie's Responsible Agriculture Charter.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		Kempas SOU 17 complied with slope-management requirements, with verified maps and field inspections confirming no new planting on terrain above 25°, demonstrating adherence to good agricultural practices and responsible land-use guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Kempas SOU 17 has confirmed the long-term suitability of its land for sustainable oil palm cultivation through comprehensive soil and terrain surveys showing no fragile soils or slopes above 25°, ensuring responsible land-use planning in line with RSPO requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Soil maps prepared by the SD Guthrie R&D Precision Agriculture Unit confirm that all four estates—Kemuning, Kempas, Gan, and Serkam—contain no marginal or fragile soils, supporting the long-term suitability of the land for sustainable oil palm cultivation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		The four estates in Kempas SOU 17 use soil and slope maps prepared by the SD Guthrie R&D Precision Agriculture Unit to guide sustainable land-use planning and infrastructure development, ensuring long-term suitability for oil palm cultivation and alignment with responsible agricultural practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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).		Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D Precision Agriculture Unit.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D Precision Agriculture Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is		There is no peat soil present in any of the four estates under Kempas SOU 17 namely Kemuning, Kempas, Gan and Serkam. This has been verified and supported by the soil maps prepared for each estate by the SD Guthrie Bhd. R&D	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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.		Precision Agriculture Unit.	☐ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		Kempas SOU 17 implements comprehensive water management through annual plan updates, responsible sourcing, rainwater reuse, pollution prevention, quarterly river-water monitoring, and maintained worker access to clean water, with sampling and stakeholder feedback confirming compliance with environmental and community-safety standards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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 HCV 4 river reserve along Sg Tebong has been fully re-marked and stabilized, with erosion-control measures implemented at the affected riverbank and the 2025 Water and HCV Management Plan updated with site-specific mitigation actions, enabling the satisfactory closure of the previous NCR.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		Kempas POM operates its Effluent Treatment Plant in full compliance with DOE requirements, maintaining its license, conducting regular pond maintenance and monthly accredited laboratory testing, and consistently achieving final discharge results within regulatory limits for land application.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Kempas POM monitors monthly water usage sourced from SAMB and has consistently maintained consumption below the 1.80 L/MT baseline, recording averages of 1.78 L/MT in 2023, 1.66 L/MT in 2024, and 1.72 L/MT in 2025, with minor fluctuations attributed to mill cleaning activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		Kempas CU maintains a comprehensive Energy Management Plan with consistent monthly monitoring of renewable and non-renewable energy use, demonstrating improved efficiency across its POM and estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			evidenced by diesel consumption staying within or below baseline values and implementing practical measures to reduce fossil-fuel dependence and enhance overall energy performance.	☐ Not Applicable (justification required)
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		Kempas CU has implemented and verified its GHG reduction plan by continuously monitoring emissions through the RSPO-endorsed PalmGHG calculator and publicly reporting validated data including FFB production, fuel use, electricity consumption, and mill by-products via the RSPO PalmGHG system on 29/01/2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Audit verification using Global Forest Watch, Google Maps, estate maps, and on-site inspections confirmed that Kempas CU conducted no new planting or land development, rendering the RSPO GHG Assessment Procedure for New Development not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Kempas POM manages pollution risks through its Pollution Prevention Plan by conducting annual stack sampling, continuous emissions monitoring, maintaining compliant particulate-matter results, implementing action plans for major pollutant sources, and submitting quarterly Online Environmental Reports to the DOE, demonstrating effective control of emissions and environmental impacts.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		Kempas CU fully complies with the Group's Zero-Burning Policy, with audit verification confirming that all 2024–2025 replanting areas used mechanical methods felling, shredding, windrowing, and natural decomposition without any evidence of fire being used for land preparation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		Kempas CU implements robust fire-prevention and control measures through the Group's Zero-Burning Policy, hotspot monitoring via the PLATINUM platform, and estate-level preparedness that includes trained ERT teams and firefighting equipment such as water-bowser tractors and submersible pumps.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Kempas SOU 17 collaborates with neighboring stakeholders through joint meetings to strengthen fire-prevention and control efforts, including coordinated response procedures, information-sharing mechanisms, boundary firebreak maintenance, community awareness activities, and joint fire-drill initiatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU since 15 November 2018. Hence, this Indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the		Kempas SOU 17 maintains updated HCV assessments and actively protects its designated 48.69 ha of HCV 4 areas through ongoing monitoring, field maintenance, and stakeholder engagement, ensuring transparent and responsible management of ecosystem-service	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	current HCV assessment of those plantations remains valid.		areas in accordance with RSPO requirements.	☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Auditors have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU since 15 November 2018. Hence, this Indicator is not applicable	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned		This Indicator is not applicable in the Malaysia context.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		Kempas SOU 17 annually updates and implements its integrated HCV and Environmental Management Action Plans—covering monitoring, signage, training, buffer-zone rehabilitation, stakeholder engagement, and human-wildlife conflict mitigation with on-site verification confirming effective progress across all estates for 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		Not applicable as no local community was identified in HCV areas.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species 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.		Kempas SOU 17 promotes environmental stewardship by conducting regular HCV and RTE awareness trainings, enforcing strict disciplinary measures against harm to protected species, and maintaining ongoing biodiversity-protection initiatives despite no RTE species being recorded within the unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		Kempas SOU 17 consistently monitors its HCV4 areas through structured and well-documented inspections across all estates, with recent monitoring confirming no presence of RTE species and demonstrating strong ongoing commitment to responsible environmental management and ecological protection.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		SOU 17 Kempas is not subject to the Remediation and Compensation Procedure (RaCP) because no land clearing or development has occurred without the required HCV or HCV-HCSA assessments since the applicable RSPO cutoff dates, confirming full compliance with RSPO New Planting Procedure requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1.	Good commitment from the Management Team towards RSPO Certification.
2.	The machineries driver uses earmuffs attached to their helmet instead of earplugs, which helps prevent them from forgetting their PPE at home.
3.	Grievance channels such as Suara Kami are effective and easily accessible by workers. All issues are resolved promptly within the given timeline, and feedback from workers indicates that this complaint channel is very beneficial for them.
4.	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				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*		1		**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits			1	**1**
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions				
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment		1		**1**
Certification Systems Document				
Total		**2**	**1**	**3**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.4.2
Nonconformity Number	DA 01 2026
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	31 January 2026
Nonconformity Issued To *(when more than one site/member)*: Serkam Estate	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.
Nonconformity Statement: The social management and monitoring plans were not effectively developed with the participation of affected stakeholders.	
Evidence: ***Serkam Estate (Serkam Division)*** An anonymous complaint was received from representatives of the local community of Taman Pahlawan, an affected stakeholder neighbouring the Serkam Division under Serkam Estate, adjacent to Replanting Area 2025A (77.69 ha). The area is under third-cycle replanting, where land preparation and felling were carried out in July 2025, followed by planting activities, with replanting completed in December 2025. Consultation with 4 representatives from Taman Pahlawan and site inspection confirmed concerns related to boundary demarcation and the construction of boundary trenches during the first cycle of replanting. Observations noted that some boundary stones/pegs were located inside or immediately adjacent to the boundary trenches. Furthermore, some boundary trenches were constructed at excessive depths estimated between approximately 6 to 14 feet, resulting in soil erosion affecting land within Taman Pahlawan. Site inspection verified that 3 housing lots and Surau compound were impacted by soil erosion. Community representatives further informed that mitigation measures, including construction of stone walls and soil embankment, had been undertaken by the residents, however, the issue remains unresolved. Document review identified the following gaps: ▪ Taman Pahlawan was not identified as an affected local community in the stakeholder list of Serkam Estate.	

▪ Review of annual stakeholder consultation records dated 14 January 2026 and 15 January 2025 confirmed no attendance or representation from Taman Pahlawan, which was also verified through interviews with community representatives who confirmed they were never invited. ▪ Review of the SIA conducted from 01–05 April 2024 confirmed that Taman Pahlawan was not assessed. ▪ Review of the SIA Replanting Addendum dated 02 June 2025 further confirmed that potential impacts to Taman Pahlawan were not identified or assessed. ▪ Engagement with representatives of Taman Pahlawan was conducted by Serkam Estate on 07 October 2025, however, the results and outcomes of the engagement were not communicated back to the affected stakeholders, as confirmed during interviews. Additionally, the minutes of the meeting did not address the community's concerns about land and soil erosion and focused mainly on desilting the boundary trenches.	
Root Cause Analysis	1) The affected stakeholder has not been identified in the list of stakeholder due to incomprehensive stakeholder identification and not done thoroughly by Estate Management. The stakeholder was not detected earlier due to replanting activity was only started in 2025 at Field 2025A following Estate Long Range Replanting Program (LRRP). Hence the stakeholder was missed during replanting SIA and annual stakeholder meeting. 2) Estate Management lacks monitoring mechanism to ensure that all stakeholders will be updated with the status or progress of the issues highlighted. This has resulted in the outcomes of the engagement dated 7/10/2025 was not communicated back to the affected stakeholders and subsequently causing frustration among stakeholders.
Correction(s)	1) Serkam Estate has immediately reviewed and updated the stakeholder list to include Taman Pahlawan. 2) Serkam Estate has immediately communicated the outcomes of the engagement held on 07 October 2025 to the representatives of Taman Pahlawan, including clarification on actions related to boundary trench desilting and land/soil erosion concerns on 31.01.2026 (Post Audit).
Corrective Action Implemented *(including any evidence submitted)*	1) Estate Management will be doing thorough management review exercise of stakeholder identification and verification annually on all stakeholders e.g. contractors, suppliers, surrounding communities, government agencies and any affected parties to ensure that no stakeholder is missed out in the stakeholders' list. This is to ensure the affected stakeholders will be included in future SIA (if any) and invited to annual stakeholder meeting conducted. 2) Moving forward, Estate Management will ensure that the PIC responsible for managing social issues to follow up and communicate any progress in relation to the issues highlighted to the stakeholders. The progress will then be updated in Social Action Plan, verified by the Manager & to be discussed in monthly Social Dialogue meeting.
Date of Response	16 February 2026

Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

Indicator Number	7.4.2
Nonconformity Number	MNAJ 01 2026
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	31 January 2026
Nonconformity Issued To *(when more than one site/member)*: Gan Estate Management	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.
Nonconformity Statement: Periodic tissue sampling was not carried out to monitor and manage changes in soil fertility and plant health.	
Evidence: ***Gan Estate Management*** There is no evidence of periodic tissue sampling being carried out to monitor and manage changes in soil fertility and plant health.	
Root Cause Analysis	There was a misunderstanding and confusion on the responsibility to arrange for tissue sampling exercise as the area was recently leased out by SD Guthrie to Gan Estate Management. The lack of clear assignment of responsibility and schedule for tissue sampling by Estate Management has resulted in the exercise was not being carried out as per normal practice.

Correction(s)	GEM has appointed an Agronomist to conduct the foliar sampling on 6/1/2025. The assessment report is currently pending.
Corrective Action Implemented *(including any evidence submitted)*	The scheduled for foliar sampling has been developed and the next sampling shall be conducted in 5 years time. Moving forward, Estate Management will remind Gan Estate Management on the responsibility to conduct tissue sampling exercise to ensure that no such incident happens again in the future. The reminder will be done in management meeting where GEM is also a part of.
Date of Response	16 February 2026
Audit Team Conclusion *(including any evidence reviewed)*	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

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

Indicator Number	4.4.1 (C)
Opportunity for Improvement Number	ISMA 01 2026
Date of Opportunity for Improvement Issued	31 January 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Gan Estate Management	
Standard Reference	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.
Opportunity for Improvement Statement: At Kemuning estate, two Divisions (Air Panas and Pegoh) are managed by Gan Estate Management Sdn Bhd. The Land Leasing agreements between Gan Estate Management Sdn Bhd and SD Guthrie both dated 2nd November 2022 were available and verified by the Auditor. Upon verification of the agreements and related documents, it was found the total area for both Divisions in the Leases is 291.217 ha against a total hectarage of 356.635 ha specified in the Land Titles for both Divisions. Hence, a discrepancy of 65.417 ha between Land titles and declared hectarage. Ensuing evidence from the Land Management Management (En Mohd Farid) of SD Guthrie Berhad, showed that the discrepancy was due to several land excision with respect to government projects within the lands. The evidence provided also showed SD Guthrie is in the process of acquiring new land titles for the affected lands from the respective Land Offices in line with the total hectarage declared. Hence, it could be further improved, SD Guthrie Berhad to establish new land leasing agreements with Gan Estate Management Sdn Bhd with respect to both Air Panas and Pegoh Divisions following the availability of new land titles in line with the updated hectarage for both Divisions.	

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
3.6.2	AB 1 of 2025	Site visit to Serkam Estate field no P13A operations of MOP fertilizer application using Mechanized Vicon Spreader. The farm tractor used for the operation handled by a Machine Specialist was observed without the engine ventilation cover at the front end. This poses safety risk with possible potential of having direct contact with hot surfaces and moving objects.	*Correction:* The cover for the ventilation of tractor has been replaced and repaired immediately. *Corrective action:* OU management to ensure Preventive Maintenance Vehicle (PMV) to include checking on engine cover condition. PMV checklist will be reviewed by foreman/staff in charge during the tractor checking prior to operation and will be verified by manager/assistant manager on weekly basis. OU management will conduct refresher training for foreman, machine specialists and tractor drivers on preventive maintenance vehicle including the awareness on risk for hot surface and moving parts (to ensure cover is available).	From the site visit to Serkam Estate, Kemendore Division, the Mechanized Vicon Spreader which was attached to the farm tractor for the operations of fertilizer application was observed in a good condition with the engine ventilation cover fixed at the front end.	**Closed**

6.2.2	RAR 01 2025	▪ The employment contract agreement between Gan Estate Contractor and its employees contains an incorrect statement in Clause No. 4 regarding SOCSO (Social Security Organization) deductions. The clause states that SOCSO deductions will commence only after 3 months of confirmation. ▪ During interviews with all of the harvesters from Gan Estate Contractor, it was observed that there is a lack of understanding among employees regarding their entitlement and usage of annual leave and public holidays. Additionally, it was found that the annual leave taken for month of January 2025 for public holiday entitlements for occasions such as Chinese New Year and New Year have not been paid to the employees as required by Employment Act 1955. ▪ Verification of the Employment Contract and Salary Slips for Contractor Teo Tuan Kwee workers Faizale bin Ahmad (T/362) and Mohd Yusri Mohd Yusoff found the following: a) Item 4 in the Employment contract: "Another 6% (for delivery within Peninsular Malaysia) or 7% (for delivery in Singapore) of the transport	*Correction:* *Kemuning Estate* SOCSO clause in the employment contract for Gan Estate Contractor's worker has been revised to reflect the correct SOCSO policy on contribution/deduction that will be applied starting from their employment. Briefing will be conducted to Gan Estate Contractor's workers regarding annual leave and public holiday with feedback session to ensure their understanding. Gan Estate Contractor management will re-check their worker's unused annual leave for previous year and public holiday for month of January 2025 for further reimbursement *Kempas POM* OU management representative has communicated to the contractor on the clause item in employment contract and information in payslip which in compliance with Employment Act. Contractor will provide the revised employment contract and payslip for December 2024 and January 2025 both stated workers. *Kempas Estate* OU management has communicated to the contractor Sri Yogaletchumi	During interviews with all of the harvesters from Gan Estate Contractor, it was observed that there is a lack of understanding among employees regarding their entitlement and usage of annual leave and public holidays. Additionally, it was found that the annual leave taken for month of January 2025 for public holiday entitlements for occasions such as Chinese New Year and New Year have not been paid to the employees as required by Employment Act 1955. Verification of the Employment Contract and Salary Slips for Contractor Teo Tuan Kwee Sdn Bhd workers Faizale bin Ahmad (T/362) and Mohd Yusri Mohd Yusoff found the following: a) Item 4 in the Employment contract: "Another 6% (for delivery within Peninsular Malaysia) or 7% (for delivery in Singapore) of the transport charges generated by you will be calculated as the overtime work, Public Holidays and entitled Annual Leaves". This term is not in compliance with the Employment Act 1955 which states workers are entitled to paid Annual leaves, Public Holidays and Sick leaves. b) Verification of December 2024 and January 2025 Salary slips	**Closed**

		charges generated by you will be calculated as the overtime work, Public Holidays and entitled Annual Leaves". This term is not in compliance with the Employment Act 1955 which states workers are entitled to paid Annual leaves, Public Holidays and Sick leaves. b) Verification of December 2024 and January 2025 Salary slips for both workers above showed no evidence of overtime and entitled leaves payments.. ▪ Verification of the Salary Slips (December and January 2025) for Contractor Sri Yogaletchumi Kali Enterprise worker Ramesh Thangaveloo found the following: a) No payment of Annual leaves, Public Holiday and overtime b) Detailing of wages in the Salary slip is inadequate (no wage calculation for leaves and overtime).	Kali Enterprise regarding the issue on payment of annual leave, public holiday and overtime including the inadequate detailing of wage in salary slip. The contractor Sri Yogaletchumi Kali Enterprise will: Recheck the payment of annual leave, public holiday and overtime for month of December 2024 and January 2025 for the stated worker (Ramesh) and reimburse accordingly. Revised the detailing of wage (wage calculation for leaves and overtime) in salary slip December and January 2025 for stated worker. *Corrective action:* *Kemuning Estate* OU management will issue a letter to the contractor to ensure compliance with the Employment Act. Briefing for contractors on the Employment Act including employment contract and details on payments and conditions (e.g., public holidays, annual leave, medical leave, SOCSO) will be conducted at SOU level. Gan Estate Contractor will submit copies of their workers' payslip to the estate management for monitoring of the compliance purpose on monthly basis.	for both workers above showed no evidence of overtime and entitled leaves payments. c) Verification of the Salary Slips (December and January 2025) for Contractor Sri Yogaletchumi Kali Enterprise worker Ramesh Thangaveloo found the following: ▪ No payment of Annual leaves, Public Holiday and overtime ▪ Detailing of wages in the Salary slip is inadequate (no wage calculation for leaves and overtime). In the current Audit, however, verification of the pay slips and on site interview with workers/harvesters of Gan Estate Contractor found the Pay slips and the Contractors at Gan Estate had complied with the regulations of the Employment Act 1955. Auditors were evidenced that Kempas CU had terminated the agreement with the previous FFB transporter contractor Teo Tuan Kwee and a new contractor is being appointed.	

			Kempas POM OU management will issue a letter to the contractor to ensure compliance with the Employment Act. Briefing for contractors on the Employment Act including employment contract and details on payments and conditions (e.g., public holidays, annual leave, medical leave, SOCSO) will be conducted at SOU level. *Kempas Estate* OU management will issue a letter to the contractor to ensure compliance with the Employment Act. Briefing for contractors on the Employment Act including employment contract and details on payments and conditions (e.g., public holidays, annual leave, medical leave, SOCSO) will be conducted at SOU level.		
6.7.2	MZK 01 2025	During a field visit to Block 08A, Main Division, Tangkah Estate, the assessor interviewed the Pruning Gang and observed that no trained first-aid operatives were present, and no first-aid equipment was available.	*Correction:* OU management will appoint a replacement who will be in charge of the first aid box in case the mandore is on leave or medical leave. This replacement should be properly trained and informed about their responsibilities. *Corrective action:* Refresher training on emergency	Master list of first aid box of all estate and mill which is available at the office was checked and verified. Observed that, first aid box is well provided for all the field mandores whose involved in harvesting, manuring, spraying works, etc. The content of the first box which is held by harvesting, manuring and spraying mandore was verified. The contents such as bandage, gauze, triangular bandage, cotton wool,	**Closed**

			response plan to all workers and staff will be conducted to ensure understanding of access to first aider with first aid equipment during emergency. OU management will appoint additional first aider and provide training to ensure availability of first aider and access of first aid box. This will provide better coverage and ensure that first aid can be reached promptly in emergency situation	plaster, handy plaster, flavin lotion, antiseptic cream, surgical gloves and scissors were well equipped.	
7.8.2	ISMA 01 2025	Inspection of the HCV4 area (Sg Tebong) River Reserve at Field No. 2A (at the vicinity of the bridge crossing) found: 1. The HCV 4 (River Reserve) boundary Marking along Sg Tebong is no longer visible 2. At the location of the bridge crossing near Field 2A, within the River Buffer Zones, soil erosion had occurred on the banks approaching the bridge due to the water flow, however, no measures were implemented by the Estate to mitigate the soil erosion damage at the river bank. 3. Verification of the Water and HCV management Plan for 2025 did not include any mitigation measures to mitigate stream banks erosion at any location.	*Correction:* OU management will reinstate clear boundary markers for the HCV4 (River Reserve) along Sg Tebong, ensuring the markers are visible. OU management will apply immediate soil erosion control methods, such as gabion at the affected riverbank near the bridge crossing to prevent further soil erosion. OU management will standardize the HCV monitoring form template to include the condition of river reserve boundary marking and soil erosion. *Corrective action:* Training on HCV awareness will be conducted by OU management to the PIC on HCV awareness including HCV area monitoring and usage of the standardize HCV monitoring	Verification was conducted through document review and on-site evidence (where applicable), and the following were confirmed: 1) The HCV 4 (River Reserve) boundary along Sg Tebong has been clearly re-marked and reinstated. Boundary demarcation is now visible, adequately maintained, and consistent with the approved HCV map. 2) Appropriate corrective measures have been implemented at the affected river bank near the bridge crossing at Field 2A. The Estate has installed suitable erosion control structures (e.g., reinforcement, slope stabilization, drainage improvement) to	**Closed**

			form. Monitoring of HCV area will be conducted periodically on monthly basis and will be discussed in quarterly environmental review meeting.	prevent further degradation of the riverbank. 3) The 2025 Water Management and HCV Management Plan has been revised to incorporate specific mitigation measures addressing stream bank erosion risks, including monitoring frequency, responsible personnel, and preventive control measures. The plan now reflects site-specific risk management for river buffer zones.	

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

10. Stakeholder Consultation Process

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

Date of public announcement made:

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

10.1 For Audit Report

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

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	26/01/2026, 28–31/01/2026	Site interviewed	All workers have signed employment agreements with the estates/mill and understand their contents. The agreements were prepared in English and/or Bahasa Malaysia, as applicable. For workers who could not read, the contents were explained to them in a language they understood, typically by fellow countrymen who have worked in Malaysia longer. Workers are aware of their working hours (7.5 hours per day) and confirmed that they receive overtime payment for any work beyond 7.5 hours. There is no forced overtime. There have been no reported cases of workplace abuse or sexual harassment. Workers understand what constitutes sexual harassment. There is no discrimination between migrant and local workers, nor between male and female workers. Workers are provided with comfortable housing, including water and electricity subsidized by the government. They are also entitled to free medical facilities at the estate clinic. Before arriving in Malaysia, migrant workers were informed about the types of	The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labor rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding social responsibility and ethical labor practices.

				work available at Kempas CU (mill & estates). All migrant workers retain possession of their passports. Additionally, workers are provided with free shuttle services once a month to the nearest town. Multiple complaint channels are available, including Suara Kami and Whistleblowing. Workers have the freedom to access medical facilities and leave the workplace during rest days or public holidays, in accordance with the Guideline on Medical Access Procedure and Guideline on Leaving the Workplace.	
2	NUPW representatives	26/01/2026, 28–31/01/2026	Site interviewed	They stated that they consistently provide good cooperation and actively participate in any meetings conducted by management to discuss worker-related issues. No issues related social and welfare been highlighted so far.	Management consistently provides full cooperation to the union and supports its activities without interference. Additionally, workers are given the freedom to join any associations of their choice
3	Foreign workers representative/social dialog representative	26/01/2026, 28–31/01/2026	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. 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 biweekly engagement	No issues on management and continuously communicate with foreign workers during social dialog session on monthly basis. Any issue raised will be registered and follow up using social dialog tracker.

				session, known as a social dialogue, serves as a platform for raising concerns with management. Foreign workers from each nationality elect representatives to voice their group's interests. Those selected as social dialogue representatives receive an allowance of RM 25 per meeting attended.	
4	Gender committee representative	26/01/2026, 28–31/01/2026	Site interviewed	They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should any such cases occur in the estate or mill. Requests from new mothers are accommodated by management to support them in handling their newborns, including routine medical check-ups (ante- and post-natal) and nutritional support.	Reviewed records of meeting minutes for Gender Committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes.
5	Villagers / Local communities (including women representatives, displaced communities)	26/01/2026, 28–31/01/2026	Site interviewed	An anonymous complaint was received from representatives of the local community of Taman Pahlawan, an affected stakeholder neighbouring the Serkam Division under Serkam Estate, adjacent to Replanting Area 2025A (77.69 ha). The area is under third-cycle replanting, where land preparation and felling were carried out in July 2025, followed by planting activities, with replanting completed in December 2025.	The NCR findings was raised under indicator 3.4.2. The social management and monitoring plans were not effectively developed with the participation of affected stakeholders.

				Consultation with 4 representatives from Taman Pahlawan and site inspection confirmed concerns related to boundary demarcation and the construction of boundary trenches during the first cycle of replanting. Observations noted that some boundary stones/pegs were located inside or immediately adjacent to the boundary trenches. Furthermore, some boundary trenches were constructed at excessive depths estimated between approximately 6 to 14 feet, resulting in soil erosion affecting land within Taman Pahlawan. Site inspection verified that 3 housing lots and Surau compound were impacted by soil erosion. Community representatives further informed that mitigation measures, including construction of stone walls and soil embankment, had been undertaken by the residents, however, the issue remains unresolved.	
6	Suppliers	26/01/2026, 28–31/01/2026	Site interviewed	All suppliers, contain specific clauses on meeting applicable legal requirements as verified through Online Vendor Registration (OVR) and the Vendor Code of Business Conduct (VCOBC) which apply to all contractors for due diligence and meeting legal requirements.	Reviewed due diligence document is available together with VCOBC and Vendor Integrity Pledges form signed by both parties. No issues of late payment based on the records verified.
7	Contract workers (local / foreign / Orang Asli workers / male & female)	26/01/2026, 28–31/01/2026	Site interviewed	Interviewed with sampled contractor workers (mainly FFB transporter) and documents reviewed, confirmed the employment contracts and conditions of	A review of payroll documentation and employment conditions, along with interviews, confirmed that the management has ensured all

				employment for contractor workers contained in employment contracts signed between the respective contractors on one hand, and their workers on the other. All workers have been paid by pieced rated wages. Workers are provided with comfortable housing with free water and electricity at the estate. No abuse at work and force labour occurred for contractor workers. Salary paid via cash payment with payment voucher provided along with detailing as payslip. The workers have been paid the entitlement as per Employment Act such as work on rest day, public holiday, annual leave, medical leave, etc.	contract workers comply with the Contractor Management System. This includes adherence to fair wages, working hours, and employment conditions in line with legal and company requirements.
8	Contractor	26/01/2026, 28–31/01/2026	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.

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

Total Workers in the Unit of Certification			**1024**	
Sampled Worker Consulted/ Interviewed in This Audit			**56**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Group interview at sites	All workers have signed employment agreements with the estates/mill and understand their contents. The agreements were prepared in English and/or Bahasa Malaysia, as applicable. For workers who could not read, the contents were explained to them in a language they understood, typically by fellow countrymen who have worked in Malaysia longer. Workers are aware of their working hours (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. There have been no reported cases of workplace abuse or sexual harassment. Workers understand what constitutes sexual harassment. There is no discrimination between migrant and local workers, nor between male and female workers. Workers are provided with comfortable housing, including water and electricity subsidized by the government. They are also entitled to free medical facilities at the estate clinic. Before arriving in Malaysia, migrant workers were informed about the types of work available at	The management has effectively implemented human rights principles in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labour rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to upholding social responsibility and ethical labour practices.
2	Female	Group interview at sites		
3	Malaysian	Group interview at sites		
4	Indian	Group interview at sites		
5	Bangladeshi	Group interview at sites		
6	Nepalese	Group interview at sites		
7	Indonesian	Group interview at sites		

			Kempas CU (mill & estates). All migrant workers retain possession of their passports. Additionally, workers are provided with free shuttle services once a month to the nearest town. Multiple complaint channels are available, including Suara Kami and Whistleblowing. 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.	

10.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			Not Applicable due to evidence of legal ownership of the land including history of land tenure was verified during this audit. Refer indicator 4.4.1 (C) in this report.	
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	2025
Teluk Siak	Indonesia	Aneka Persada Estate	4,434.90	Certified	Not Applicable	11-Oct-11	
Blang Simpo	Indonesia	Blang Simpo Mill	8,777.22	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -1 Estate	3,460.06	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Blang Simpo -2 Estate	2,677.83	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Tamiang (PT PPP) Estate	1,451.99	Certified	Not Applicable	3-May-13	
Blang Simpo	Indonesia	Batang Ara (PT PSK) Estate	1,187.34	Certified	Not Applicable	3-May-13	
Teluk Bakau	Indonesia	Teluk Bakau Mill	13,317.81	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Teluk Bakau Estate	4,025.07	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Lestari Estate	3,456.74	Certified	Not Applicable	11-Oct-11	
Teluk Bakau	Indonesia	Nusa Perkasa Estate	5,836.00	Certified	Not Applicable	11-Oct-11	
Mandah	Indonesia	Mandah Mill	12,366.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Mandah Estate	5,053.18	Certified	Not Applicable	1-Apr-14	
Mandah	Indonesia	Rotan Semelur Estate	7,313.00	Certified	Not Applicable	1-Apr-14	
Sungai Pinang	Indonesia	Sungai Pinang Mill	6.513	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Sungai Pinang Estate	3,374.42	Certified	Not Applicable	11-Sep-12	
Sungai Pinang	Indonesia	Bukit Pinang Estate	3,138.58	Certified	Not Applicable	11-Sep-12	
Ladang Panjang	Indonesia	Ladang Panjang Mill	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,202.04	Certified	Not Applicable	9-Jul-12	
Ladang Panjang	Indonesia	Ladang Panjang Estate	1,796.19	Not Certified	2024	NA	2025
Rantau Panjang	Indonesia	Rantau Panjang Mill	10,139.91	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Bumi Ayu Estate	2,960.98	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	2,679.74	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Rantau Panjang Estate	1,843.73	Not Certified	2024	NA	2025
Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	4,359.74	Certified	Not Applicable	16-Mar-12	

Rantau Panjang	Indonesia	Napal Estate/Karang Ringin	1,843.73	Not Certified	2024	N/A	2025
Rantau Panjang	Indonesia	Mangun Jaya Estate	139.45	Certified	Not Applicable	16-Mar-12	
Rantau Panjang	Indonesia	Mangun Jaya Estate	1,398.55	Not Certified	2024	N/A	2025
Rantau Panjang	Indonesia	Sungai Jernih Estate	851.57	Not Certified	2024	N/A	2025
Angsana	Indonesia	Angsana Mill	15,151,19	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Angsana Estate	3,250.06	Certified	Not Applicable	6-Jul-11	
Angsana	Indonesia	Gunung Sari Estate	2,826.94	Certified	Not Applicable	6-Jul-11	
Mustika	Indonesia	Mustika Mill	14,840.76	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Mustika Estate	3.648.74	Certified	Not Applicable	3-Jul-13	
Mustika	Indonesia	Pantai bonati Estate	2,534.00	Certified	Not Applicable	6-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Mill	12,740.54	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Aru Estate	2,684.41	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Gunung Kemasan Estate	3,511.36	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Laut Timur Estate	3,207.28	Certified	Not Applicable	5-Jul-11	
Gunung Aru	Indonesia	Pantai Timur Estate	3,337.49	Certified	Not Applicable	5-Jul-11	
Ungkaya	Indonesia	Ungkaya Mill	4,145.00	Certified	Not Applicable	10-Jul-12	
Ungkaya	Indonesia	Ungkaya Estate	4,145.00	Certified	Not Applicable	10-Jul-12	
Rantau	Indonesia	Rantau Mill	24,169.56	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Rantau Estate	4,638.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Matalok Estate	3,082.00	Certified	Not Applicable	30-Dec-11	
Rantau	Indonesia	Selabak Estate (PT SAA)	3.757.67	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Randi Estate (PT SAA)	2,882.98	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Sangkoh Estate (PT SAA)	3,789.34	Certified	Not Applicable	16-Mar-12	
Rantau	Indonesia	Lanting Estate (PT LMR)	3,249.27	Certified	Not Applicable	16-Mar-12	
Betung	Indonesia	Betung Mill	7,579.57	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Betung Estate	4,266.00	Certified	Not Applicable	1-Apr-14	
Betung	Indonesia	Sekayu Estate	3,313.57	Certified	Not Applicable	1-Apr-14	
Bebunga	Indonesia	Bebunga Mill	14,274.77	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bebunga Estate	3,958.43	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Bakau Estate	5,342.14	Certified	Not Applicable	16-Mar-12	
Bebunga	Indonesia	Sungai Cengal Estate	4,974.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Mill	15,876.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Pondok Labu Estate	3,569.53	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Binturung Estate	4,072.01	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Rampa Estate	3,656.20	Certified	Not Applicable	16-Mar-12	
Pondok Labu	Indonesia	Sesulung Estate	4,578.46	Certified	Not Applicable	16-Mar-12	
Sekunyir	Indonesia	Sekunyir Mill	7,734.59	Certified	Not Applicable	23-Nov-10	
Sekunyir	Indonesia	Sekunyir Estate	3,555.19	Certified	Not Applicable	23-Nov-10	

Sekunyir	Indonesia	Seruyan Estate	4,179.40	Certified	Not Applicable	23-Nov-10	
Sukamandang	Indonesia	Sukamandang Mill	14,779.92	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sukamandang Estate	3,936.56	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Sapiri Estate	3,530.90	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Baras Danum Estate	3,664.60	Certified	Not Applicable	5-Jul-11	
Sukamandang	Indonesia	Kuala Kuayan Estate	3,647.86	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Mill	16,601.66	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Pemantang Estate	3,857.91	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Kawan Batu Estate	4,400.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Hatantiring Estate	3,811.00	Certified	Not Applicable	5-Jul-11	
Pemantang	Indonesia	Batang Garing Estate	4,532.75	Certified	Not Applicable	5-Jul-11	
Lembiru	Indonesia	Lembiru Mill	9,409.07	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Lembiru Estate	4,929.49	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Awatan Estate	3,476.79	Certified	Not Applicable	3-Jul-14	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	1,002.79	Certified	Not Applicable	3-Jul-19	
Lembiru	Indonesia	Pelanjau Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	2025
Lembiru	Indonesia	Beturus Estate (PT BAL)	4,071.76	Not Certified	2024	N/A	2025
Lembiru	Indonesia	Karya Palma Estate (PT SNP)	476.70	Not Certified	2024	N/A	2025
Bukit Ajong	Indonesia	Bukit Ajong Mill	11,498.82	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	4,562.34	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	West Estate	1,452.93	Not Certified	2024	N/A	2025
Bukit Ajong	Indonesia	East Estate	2,665.48	Certified	Not Applicable	18-Oct-10	
Bukit Ajong	Indonesia	East Estate/Sei Mawang	1,452.93	Not Certified	2024	N/A	2025
Sg. Dingin	Malaysia	Sungai Dingin Oil Mill	19,517.17	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Anak Kulim Estate	1,523.35	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Sungai Dingin Estate	4,244.03	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Somme Estate	941.56	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Bukit Selarong Estate	3,896.17	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Padang Buluh Estate	4,008.47	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Bukit Hijau Estate	2,725.00	Certified	Not Applicable	12-Aug-10	
Sg. Dingin	Malaysia	Jentayu Estate	2,178.59	Certified	Not Applicable	12-Aug-10	
Chersonese	Malaysia	Chersonese Oil Mill	11,099.36	Certified	Not Applicable	5-Oct-11	
Chersonese	Malaysia	Chersonese Estate	3,293.72	Certified	Not Applicable	5-Oct-11	
Chersonese	Malaysia	Kalumpong Estate	2,716.80	Certified	Not Applicable	5-Oct-11	
Chersonese	Malaysia	Tali Ayer Estate	3,756.10	Certified	Not Applicable	5-Oct-11	
Chersonese	Malaysia	Holyrood Estate	1,332.74	Certified	Not Applicable	5-Oct-11	
Elphil	Malaysia	Elphil Oil Mill	6,814.60	Certified	Not Applicable	18-Jun-11	
Elphil	Malaysia	Kamuning Estate	3,888.43	Certified	Not Applicable	18-Jun-11	

Elphil	Malaysia	Elphil Estate	1,865.43	Certified	Not Applicable	18-Jun-11	
Elphil	Malaysia	Kinta Kellas Estate	1,060.74	Certified	Not Applicable	18-Jun-11	
Flemington	Malaysia	Flemington Oil Mill	11,226.23	Certified	Not Applicable	5-Oct-11	
Flemington	Malaysia	Flemington Estate	1,906.84	Certified	Not Applicable	5-Oct-11	
Flemington	Malaysia	Bagan Datoh Estate	3,781.86	Certified	Not Applicable	5-Oct-11	
Flemington	Malaysia	Sabak Bernam Estate	2,511.79	Certified	Not Applicable	5-Oct-11	
Flemington	Malaysia	Sg. Samak Estate	3,025.74	Certified	Not Applicable	5-Oct-11	
Seri Intan/Selaba	Malaysia	Seri Intan Oil Mill	14,474.29	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Selaba Oil Mill	1,549.75	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Seri Intan (+ Selaba) Estate	4,013.16	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Sabrang Estate	3,945.23	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Sogomana Estate	2,214.08	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Sg. Wangi Estate	2,226.66	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Bikam Estate	2,075.16	Certified	Not Applicable	3-Mar-11	
Seri Intan/Selaba	Malaysia	Cluny (+ Bedford) Estate	1,549.75	Certified	Not Applicable	3-Mar-11	
Tennamaram	Malaysia	Tennamaram Oil Mill	10,706.26	Certified	Not Applicable	3-Mar-11	
Tennamaram	Malaysia	Tennamaram Estate	1,981.60	Certified	Not Applicable	3-Mar-11	
Tennamaram	Malaysia	Sungai Buluh Estate	5,152.22	Certified	Not Applicable	3-Mar-11	
Tennamaram	Malaysia	Bukit Talang Estate	3,572.44	Certified	Not Applicable	3-Mar-11	
Bkt Kerayong	Malaysia	Bukit Kerayong Oil Mill	6,346.90	Certified	Not Applicable	15-Apr-11	Not Applicable due to mill closure - withdraw
Bkt Kerayong	Malaysia	Bukit Kerayong Estate	2,699.28	Certified	Not Applicable	15-Apr-11	Due to the closure of Kerayong Mill, Bukit Kerayong Estate is now included under Tennamaram UOC.
Bkt Kerayong	Malaysia	Bukit Cheraka Estate	3,647.62	Certified	Not Applicable	15-Apr-11	
East	Malaysia	East Oil Mill	10,902.94	Certified	Not Applicable	19-May-10	
East	Malaysia	East Estate	5,634.45	Certified	Not Applicable	19-May-10	
East	Malaysia	Sepang Estate	2,092.28	Certified	Not Applicable	19-May-10	
East	Malaysia	Dusun Durian Estate	3,176.21	Certified	Not Applicable	19-May-10	
West	Malaysia	West Oil Mill	5,912.69	Certified	Not Applicable	19-May-10	
West	Malaysia	West Estate	5,912.69	Certified	Not Applicable	19-May-10	
Bukit Puteri	Malaysia	Bukit Puteri Oil Mill	3,875.80	Certified	Not Applicable	7-Jul-11	
Bukit Puteri	Malaysia	Bukit Puteri Estate	3,875.80	Certified	Not Applicable	7-Jul-11	

Kerdau	Malaysia	Kerdau Oil Mill	13,781.50	Certified	Not Applicable	7-Jul-11	
Kerdau	Malaysia	Kerdau Estate	5,683.04	Certified	Not Applicable	7-Jul-11	
Kerdau	Malaysia	Mentakab Estate	3,266.49	Certified	Not Applicable	7-Jul-11	
Kerdau	Malaysia	Chenor Estate	2,834.98	Certified	Not Applicable	7-Jul-11	
Kerdau	Malaysia	Sg Mai Estate	1,996.99	Certified	Not Applicable	7-Jul-11	
Jabor	Malaysia	Jabor Oil Mill	2,332.92	Certified	Not Applicable	7-Jul-11	
Jabor	Malaysia	Jabor Estate	2,332.92	Certified	Not Applicable	7-Jul-11	
Labu	Malaysia	Labu Oil Mill	4,529.72	Certified	Not Applicable	30-Dec-11	Not Applicable due to mill closure - withdraw
Labu	Malaysia	Labu Estate	4,528.15	Certified	Not Applicable	30-Dec-11	Due to the closure of Labu Mill, Labu Estate is now included under Tanah Merah UOC.
Tanah Merah	Malaysia	Tanah Merah Oil Mill	6,203.87	Certified	Not Applicable	19-May-10	
Tanah Merah	Malaysia	Tanah Merah Estate	4,341.73	Certified	Not Applicable	19-May-10	
Tanah Merah	Malaysia	Bukit Pelandok Estate	1,862.14	Certified	Not Applicable	19-May-10	
Sua Betong	Malaysia	Sua Betong Oil Mill	18,457.27	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	Sua Betong Estate	2,870.75	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	Sengkang Estate	2,831.51	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	Bradwall Estate	3,828.34	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	PD Lukut Estate	1,523.79	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	Tampin Linggi Estate	2,106.71	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	Sg. Bahru Estate	1,427.31	Certified	Not Applicable	18-Feb-14	
Sua Betong	Malaysia	Salak Estate	3,868.86	Certified	Not Applicable	18-Feb-14	
Kok Foh	Malaysia	Kok Foh Oil Mill	14,852.64	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	Muar River Estate	1,584.62	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	Sg. Senarut Estate + Sg Gemas Estate	2,958.38	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	Kok Foh Estate	2,275.84	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	Bukit Pilah Estate	3,667.31	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	St. Helier Estate	1,992.65	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	Sungai Sabaling Estate	1,321.35	Certified	Not Applicable	7-Jul-11	
Kok Foh	Malaysia	Pertang Estate	1,052.49	Certified	Not Applicable	7-Jul-11	
Kempas	Malaysia	Kempas Oil Mill	11,828.51	Certified	Not Applicable	20-May-10	

Kempas	Malaysia	Kempas Estate	4,505.45	Certified	Not Applicable	20-May-10	
Kempas	Malaysia	Tangkah Estate	2,537.78	Certified	Not Applicable	20-May-10	
Kempas	Malaysia	Kemuning Estate	2,671.05	Certified	Not Applicable	20-May-10	
Kempas	Malaysia	Serkam Estate	2,114.23	Certified	Not Applicable	20-May-10	
Diamond Jubilee	Malaysia	Diamond Jubilee Palm Oil Mill	7,356.19	Certified	Not Applicable	5-Oct-11	
Diamond Jubilee	Malaysia	Diamond Jubilee Estate	2,836.19	Certified	Not Applicable	5-Oct-11	
Diamond Jubilee	Malaysia	Bukit Asahan Estate	3,072.18	Certified	Not Applicable	5-Oct-11	
Diamond Jubilee	Malaysia	Welch Estate	1,447.82	Certified	Not Applicable	5-Oct-11	
Pagoh	Malaysia	Pagoh Oil Mill	7,418.59	Certified	Not Applicable	28-Jan-14	
Pagoh	Malaysia	Pagoh Estate	2,325.93	Certified	Not Applicable	28-Jan-14	
Pagoh	Malaysia	Lanadron Estate	1,964.44	Certified	Not Applicable	28-Jan-14	
Pagoh	Malaysia	Pengkalan Bukit Estate	3,128.22	Certified	Not Applicable	28-Jan-14	
Chaah	Malaysia	Chaah Oil Mill	8,699.93	Certified	Not Applicable	18-Nov-10	
Chaah	Malaysia	Chaah Estate	2,795.36	Certified	Not Applicable	18-Nov-10	
Chaah	Malaysia	Sg. Simpang Kiri Estate	2,371.66	Certified	Not Applicable	18-Nov-10	
Chaah	Malaysia	North Labis Estate	3,532.91	Certified	Not Applicable	18-Nov-10	
Gunung Mas	Malaysia	Gunung Mas Oil Mill	12,305.54	Certified	Not Applicable	19-May-10	
Gunung Mas	Malaysia	Gunung Mas Estate	3,466.17	Certified	Not Applicable	19-May-10	
Gunung Mas	Malaysia	Kempas Klebang Estate	2,473.06	Certified	Not Applicable	19-May-10	
Gunung Mas	Malaysia	Bukit Paloh Estate	3,390.90	Certified	Not Applicable	19-May-10	
Gunung Mas	Malaysia	Yong Peng Estate	2,975.41	Certified	Not Applicable	19-May-10	
Bukit Benut	Malaysia	Bukit Benut Oil Mill	8,495.13	Certified	Not Applicable	5-Oct-11	
Bukit Benut	Malaysia	Bukit Benut Estate	2,799.78	Certified	Not Applicable	5-Oct-11	
Bukit Benut	Malaysia	Lambak Elaeis Estate	3,740.16	Certified	Not Applicable	5-Oct-11	
Bukit Benut	Malaysia	CEP Nyior Estate	1,955.19	Certified	Not Applicable	5-Oct-11	
Ulu Remis	Malaysia	Ulu Remis Oil Mill	17,115.58	Certified	Not Applicable	11-Apr-11	
Ulu Remis	Malaysia	Ulu Remis Estate	2,598.25	Certified	Not Applicable	11-Apr-11	
Ulu Remis	Malaysia	Cenas Estate	1,974.06	Certified	Not Applicable	11-Apr-11	
Ulu Remis	Malaysia	Bukit Badak Estate	3,234.25	Certified	Not Applicable	11-Apr-11	
Ulu Remis	Malaysia	Tun Dr. Ismail Estate	4,271.44	Certified	Not Applicable	11-Apr-11	
Ulu Remis	Malaysia	Pekan Estate	3,258.70	Certified	Not Applicable	11-Apr-11	
Ulu Remis	Malaysia	Sembrong Estate	1,778.88	Certified	Not Applicable	11-Apr-11	
Hadapan	Malaysia	Hadapan Oil Mill	11,371.82	Certified	Not Applicable	29-Mar-11	
Hadapan	Malaysia	Sri Pulai Estate	2,049.87	Certified	Not Applicable	29-Mar-11	
Hadapan	Malaysia	Kulai Estate	3,023.42	Certified	Not Applicable	29-Mar-11	
Hadapan	Malaysia	Layang Estate	3,258.90	Certified	Not Applicable	29-Mar-11	
Hadapan	Malaysia	CEP Renggam Estate	3,039.63	Certified	Not Applicable	29-Mar-11	
Sandakan Bay	Malaysia	Sandakan Bay Oil Mill	16,764.34	Certified	Not Applicable	1-Oct-08	

Sandakan Bay	Malaysia	Tun Tan Siew Sin Estate	3,125.60	Certified	Not Applicable	1-Oct-08	
Sandakan Bay	Malaysia	Tunku Estate	3,199.05	Certified	Not Applicable	1-Oct-08	
Sandakan Bay	Malaysia	Tigowis Estate	2,074.02	Certified	Not Applicable	1-Oct-08	
Sandakan Bay	Malaysia	Sentosa Estate	3,545.54	Certified	Not Applicable	1-Oct-08	
Sandakan Bay	Malaysia	Segaliud Estate	4,820.13	Certified	Not Applicable	1-Oct-08	
Melalap	Malaysia	Melalap Oil Mill	5246.18	Certified	Not Applicable	21-Jan-11	
Melalap	Malaysia	Melalap Estate	2,096.73	Certified	Not Applicable	21-Jan-11	
Melalap	Malaysia	Sapong Estate	3,149.45	Certified	Not Applicable	21-Jan-11	
Binuang	Malaysia	Binuang Oil Mill	11,659.58	Certified	Not Applicable	16-Jan-09	
Binuang	Malaysia	Binuang Estate	3,271.08	Certified	Not Applicable	16-Jan-09	
Binuang	Malaysia	Sungang Estate	3,407.98	Certified	Not Applicable	16-Jan-09	
Binuang	Malaysia	Tingkayu Estate	1,881.08	Certified	Not Applicable	16-Jan-09	
Binuang	Malaysia	Jeleta Bumi Estate	3,099.44	Certified	Not Applicable	16-Jan-09	
Giram	Malaysia	Giram Oil Mill	8,345.02	Certified	Not Applicable	16-Jan-09	
Giram	Malaysia	Giram Estate	4,166.98	Certified	Not Applicable	16-Jan-09	
Giram	Malaysia	Mostyn Estate	4,178.04	Certified	Not Applicable	16-Jan-09	
Merotai	Malaysia	Merotai Oil Mill	11,545.71	Certified	Not Applicable	16-Jan-09	
Merotai	Malaysia	Merotai Estate	3,052.66	Certified	Not Applicable	16-Jan-09	
Merotai	Malaysia	Imam Estate	3,773.56	Certified	Not Applicable	16-Jan-09	
Merotai	Malaysia	Tiger Estate	2,497.86	Certified	Not Applicable	16-Jan-09	
Merotai	Malaysia	Table Estate	2,221.63	Certified	Not Applicable	16-Jan-09	
Lavang	Malaysia	Lavang Oil Mill	24,836.54	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Lavang Estate	4,363.83	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Rasan Estate	3,454.00	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Belian Estate	2,847.00	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Kelida Estate	2,460.00	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Lavang (Special) Estate	included under Lavang Estate Ha	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Pekaka Estate	2,626.14	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Ruai Estate	2,460.96	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Dulang Estate	2,548.00	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Charquest Estate	1,448.71	Certified	Not Applicable	30-Dec-11	
Lavang	Malaysia	Paroh Estate	2,627.90	Certified	Not Applicable	30-Dec-11	
Rajawali	Malaysia	Rajawali Oil Mill	14,104.45	Certified	Not Applicable	30-Dec-11	
Rajawali	Malaysia	Rajawali Estate	6,087.27	Certified	Not Applicable	30-Dec-11	
Rajawali	Malaysia	Samudera Estate	3,308.60	Certified	Not Applicable	30-Dec-11	
Rajawali	Malaysia	Semarak Estate	2,248.68	Certified	Not Applicable	30-Dec-11	

Rajawali	Malaysia	Bayu Estate	2,459.90	Certified	Not Applicable	30-Dec-11	
Derawan	Malaysia	Derawan Oil Mill	9,528.83	Certified	Not Applicable	30-Dec-11	
Derawan	Malaysia	Derawan Estate	2,490.79	Certified	Not Applicable	30-Dec-11	
Derawan	Malaysia	Sahua Estate	2,644.00	Certified	Not Applicable	30-Dec-11	
Derawan	Malaysia	Takau Estate	2,107.00	Certified	Not Applicable	30-Dec-11	
Derawan	Malaysia	Damai Estate	2,287.04	Certified	Not Applicable	30-Dec-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Oil Mill	Guadalcanal Province, Solomon Islands	9,025.69	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Tetere Estate	Guadalcanal Province, Solomon Islands	2,947.79	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Ngalimbiu Estate	Guadalcanal Province, Solomon Islands	2,498.65	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Ngalimbiu Estate	Guadalcanal Province, Solomon Islands	2,117.57	Not Certified	2025		Additional 1256.57 Ha planted from the previous 861 Ha of new planting between 2025-2028 - approved NPP in 2018
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Mbalisuna Estate	2,868.47	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – West Zone (83)	245.50	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – Central Zone (53)	181.71	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBA East Zone (59)	180.80	Certified	Not Applicable	18-Mar-11	
Guadalcanal Plains Palm Oil Limited (GPPOL)	Solomon Isalnds	Smallholders – MBE East Zone (37)	102.77	Certified	Not Applicable	18-Mar-11	

Milne Bay Estates (MBE)	Papua New Guinea	Hagita Oil Mill	16,508.59	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Giligili Estate	1,095.47	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Hagita Estate	2450.02	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Waigani Estate	2341.13	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Sagarai Estate	2864.55	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Padipadi Estate	4517.67	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Mariawatte Estate	1680.14	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Gurney Estate (259)	450.59	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Gurney Estate (231)	479.13	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - East Sagarai Estate (156)	283.93	Certified	Not Applicable	15-Feb-13	
Milne Bay Estates (MBE)	Papua New Guinea	Smallholders - West Sagarai Estate (212)	345.96	Certified	Not Applicable	15-Feb-13	
Poliamba (POL)	Papua New Guinea	Poliamba Oil Mill	10720.53	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	Kara Estate	1032.10	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	Nalik Estate	2666.75	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	West Coast Estate	627.60	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	Noatsi Estate	2064.10	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	Madak Estate	1517.11	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	Smallholders -North Division (615)	1022.12	Certified	Not Applicable	19-Mar-12	
Poliamba (POL)	Papua New Guinea	Smallholders- South Division (866)	1257.21	Certified	Not Applicable	19-Mar-12	

Poliamba (POL)	Papua New Guinea	Smallholders -West Division (309)	533.54	Certified	Not Applicable	19-Mar-12	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap Mill	14606.08	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap East (Gusap) Estate	2856.45	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Gusap West (Paddox) Estate	3019.09	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Surinam Estate	2154.14	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Dumpu Estate	2254.36	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Ngaru Estate	854.33	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	J Estate (Jephcott) Estate	2824.01	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Madang VOPs (71)	360.00	Certified	Not Applicable	5-Aug-10	
Ramu Agricultrual Industries Ltd (RAIL)	Papua New Guinea	Smallholders - Morobe VOPs (253)	283.70	Certified	Not Applicable	5-Aug-10	
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Oil Mill		Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Oil Mill		Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Embi Estate	1737.78	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Ambogo Estate	2040.00	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Sangara Estate	1780.00	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Sumbiripa Estate	2545.00	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Mamba Estate	4013.10	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Sambogo Estate	2637.85	Certified	Not Applicable	1-Feb-13	
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	
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Aeka Division (911)	1474.23	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Igora Division (1367)	2940.15	Certified	Not Applicable	1-Feb-13	
Higaturu Oil Palm (HOP)	Papua New Guinea	Scheme Smallholder Ilimo Division (671)	1063.66	Certified	Not Applicable	1-Feb-13	
West New Britain (WNB)	Papua New Guinea	Mosa Oil Mill		Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Kumbango Oil Mill		Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Kapiura Mill		Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Numundo Mill		Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Waraston Mill		Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Bebere Estate	2226.71	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Kumbango Estate	2610.80	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Togulo Estate	1509.20	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Dami Estate	1507.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Waisisi Estate	1090.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Kautu Estate	4280.60	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Karausu Estate	2387.64	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Moroa Estate	848.16	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Bilomi Estate	2011.70	Certified	Not Applicable	10-Sep-08	

West New Britain (WNB)	Papua New Guinea	Loata Estate	562.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Haella Estate	4220.30	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Garu Estate	3709.60	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Daliavu Estate	2484.10	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Sapuri Estate	2180.90	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Malilimi Estate	3837.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Rigula Estate	3720.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Nomundo Estate	2645.17	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Navarai / Karato ME /KDC EU Estate	1103.77	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Volupai / Lotomgam / Natupi / Goruru Estate	1992.59	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Lolokoru Estate	2453.10	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Ove Estate	3541.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Tamare Estate	1362.70	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Mosa (1822)	5008.53	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Smallholders VOP East (1817)	5324.37	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Central (1964)	5756.57	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Smallholders VOP West (1279)	2804.10	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Smallholders LSS Kapiura (551)	551.00	Certified	Not Applicable	10-Sep-08	
West New Britain (WNB)	Papua New Guinea	Smallholders VOP Kapiura (850)	847.00	Certified	Not Applicable	10-Sep-08	

West New Britain (WNB)	Papua New Guinea	Smallholders Kaulong/Akami/Pushiki/Repamira/Sakapei (20)	700.37	Certified	Not Applicable	10-Sep-08	
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Mill	5399.40	Certified	Not Applicable	27-Mar-20	
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Munum Estate	1734.57	Certified	Not Applicable	27-Mar-20	
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Maralumi Estate	2427.15	Certified	Not Applicable	27-Mar-20	
Markham Farming Company Limited (MFCL)/Markham Agro Pte. Ltd.	Papua New Guinea	Erap Estate	1237.68	Certified	Not Applicable	27-Mar-20	

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 – sighted approval of TBP by RSPO secretariate on date 02/10/2025
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 02/10/2025, which was approved by the RSPO Secretariat on 02/10/2025.

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	There are no new acquisitions. There is new propose on 2025 for Land legalization still in progress dated approval by RSPO on 02/10/2025 for these Estate. 1. Ladang Panjang Estate -1,796.19 ha 2. Rantau Panjang Estate, Napal Estate / Karang Ringin Estate - 1,843.73 ha. 3. Mangun Jaya Estate - 1,398.55 ha 4. Sungai Jernih Estate - 851.57 ha 5. Pelanjau Estate (PT BAL) & Beturus Estate (PT BAL) - 4,071.76ha 6. Karya Palma Estate (PT SNP) -476.70 Ha 7. West and East Estate - 1,452.93 ha
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Although deviations have been identified in the management units in Indonesia, it has been justified that these units are still in the process of obtaining land titles.
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	As the latest TBP in October 2025, all units will be certified in 2025. SD Guthrie Berhad has submitted the TBP dated 02/10/2025 which was approved by the RSPO Secretariat on 02/10/2025. 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. Although there is deviation has been identified at those Indonesia management units but it has been justified that these units are still awaiting to receive land titles. All operating units in Malaysia, Papua New Guinea and Solomon Island have been certified. Except for Indonesian, only 11 operating units yet to be certified: ▪ Pinang Sebatang Estate - Land legalization process for 448 ha at Pinang Sebatang Estate is still in process. ▪ Ladang Panjang Estate - Land legalization process for 1,796.19 ha is still in progress. ▪ Rantau Panjang Estate - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process. ▪ Napal Estate/Karang Ringin - Land legalization process of 1843.73 ha for Rantau Panjang Estate, Napal Estate / Karang Ringin Estate is still in process. ▪ Mangun Jaya Estate - Land legalization process of 1398.55 ha is still in process. ▪ Sungai Jernih Estate - Land legalization process of 851.57 ha is still in process.
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	

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

13. Requirements for Uncertified Management Units

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

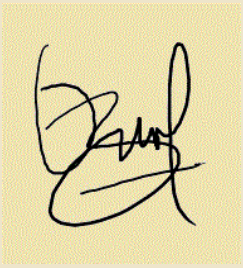
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Based on the internal audit report dated 16-25 October 2023 and 13-17 November 2023, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 11 uncertified units of SD Guthrie Berhad – Indonesia as of September 2023.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	SD Guthrie Berhad maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Business Conduct and charters, the company is committed to delivery their business complying to the laws and regulations of the country.
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The last internal audit was conducted on 16-25 October 2023 and 13-17 November 2023. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The issues are mainly waiting for Land Titles. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance with the requirements for the Un-Certified Management Unit.
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Yes, the CB conducted a desktop study on the Un-Certified Management Unit to identify potential risks of non-compliance. Thus far, no risks have been identified.
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	There is no potential non-compliance with the requirements.

14. Audit Conclusion & Recommendation

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

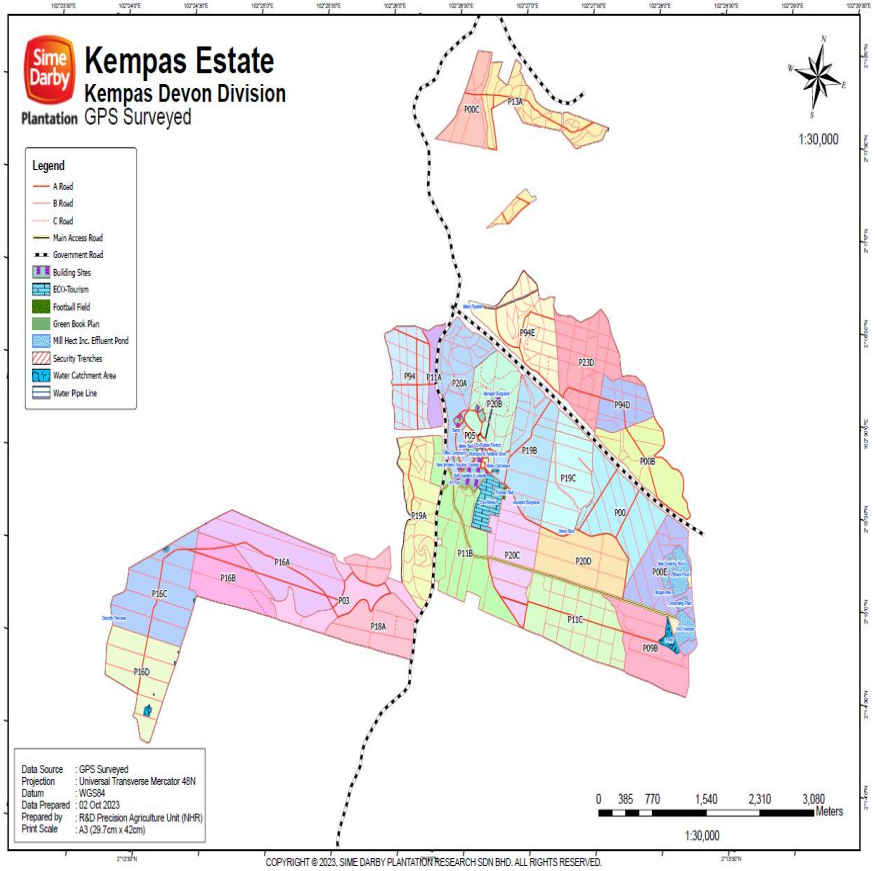
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		 Signature
Name	Shylaja Devi Vasudevan Nair	
Position	Head, Sustainability Compliance Unit	
Date	30/03/2026	

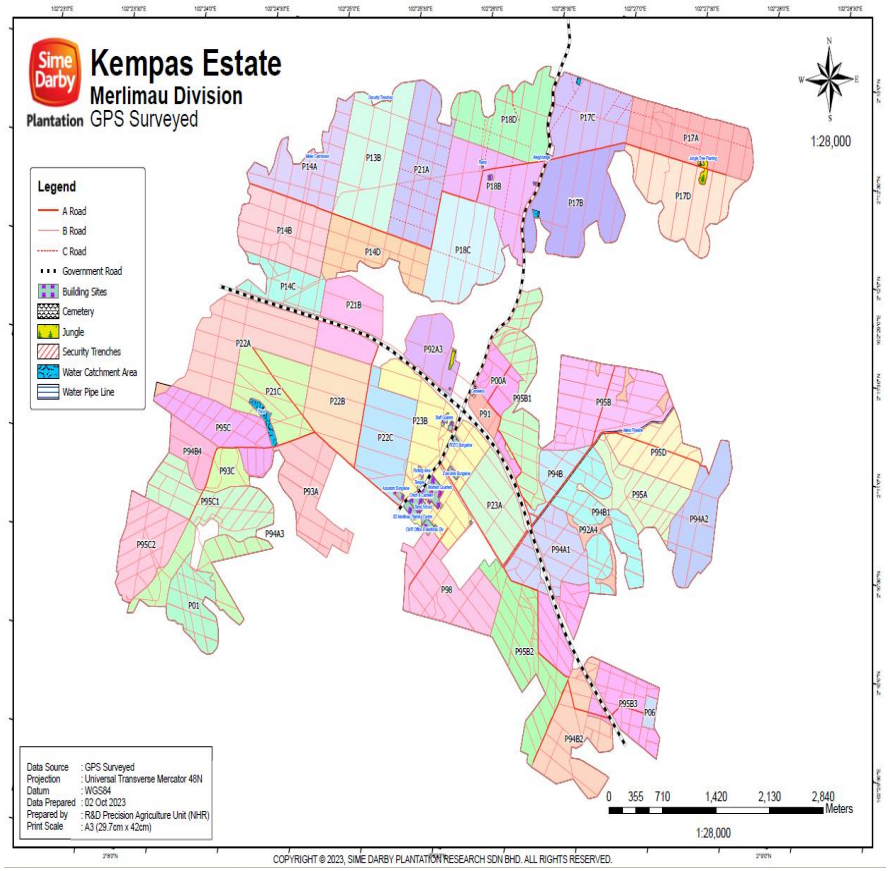
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	DZULFIQAR AZMI	
Position	LEAD AUDITOR	
Date	03 / 03 / 2026	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	
Date	12 March 2026 (Review) 30 March 2026 (Approved)	Signature

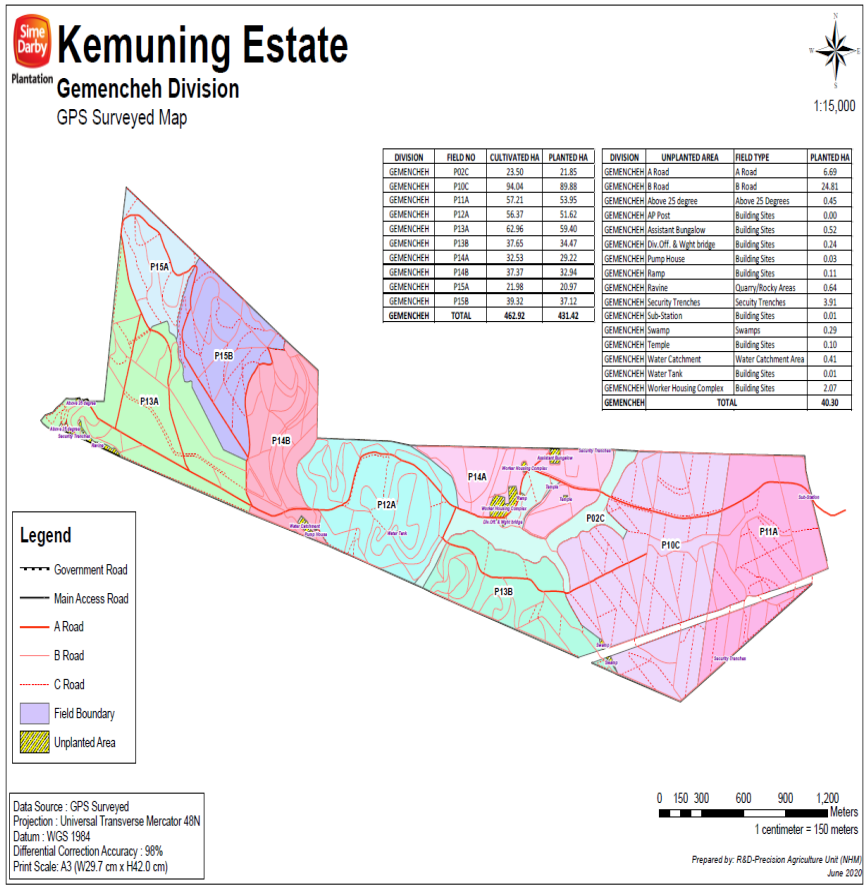
Appendix 1: Location Map Unit of Certification and Supply bases



Map of Kempas Estate (Main Division)

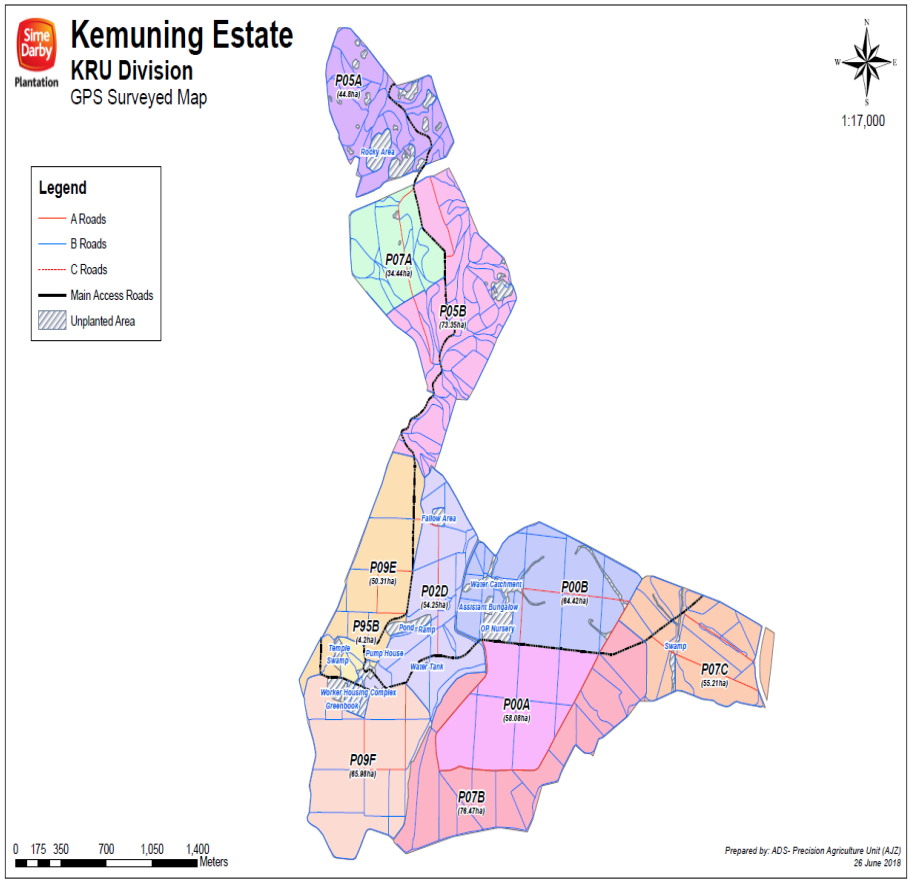


Map of Kempas Estate (Merlimau Division)



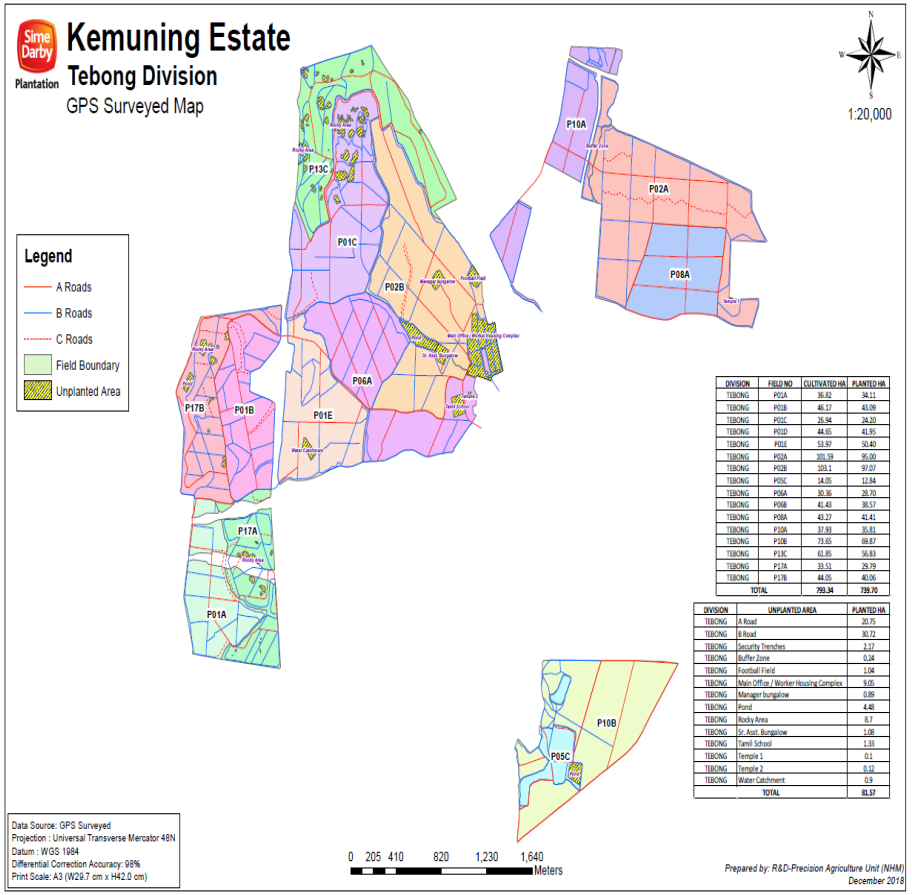
DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
GEMENCHEH	P02C	23.50	21.85
GEMENCHEH	P10C	94.04	89.88
GEMENCHEH	P11A	57.21	53.95
GEMENCHEH	P12A	56.37	51.62
GEMENCHEH	P13A	62.96	59.40
GEMENCHEH	P13B	37.65	34.47
GEMENCHEH	P14A	32.53	29.22
GEMENCHEH	P14B	37.37	32.94
GEMENCHEH	P15A	21.98	20.97
GEMENCHEH	P15B	39.32	37.12
GEMENCHEH	TOTAL	462.92	431.42

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



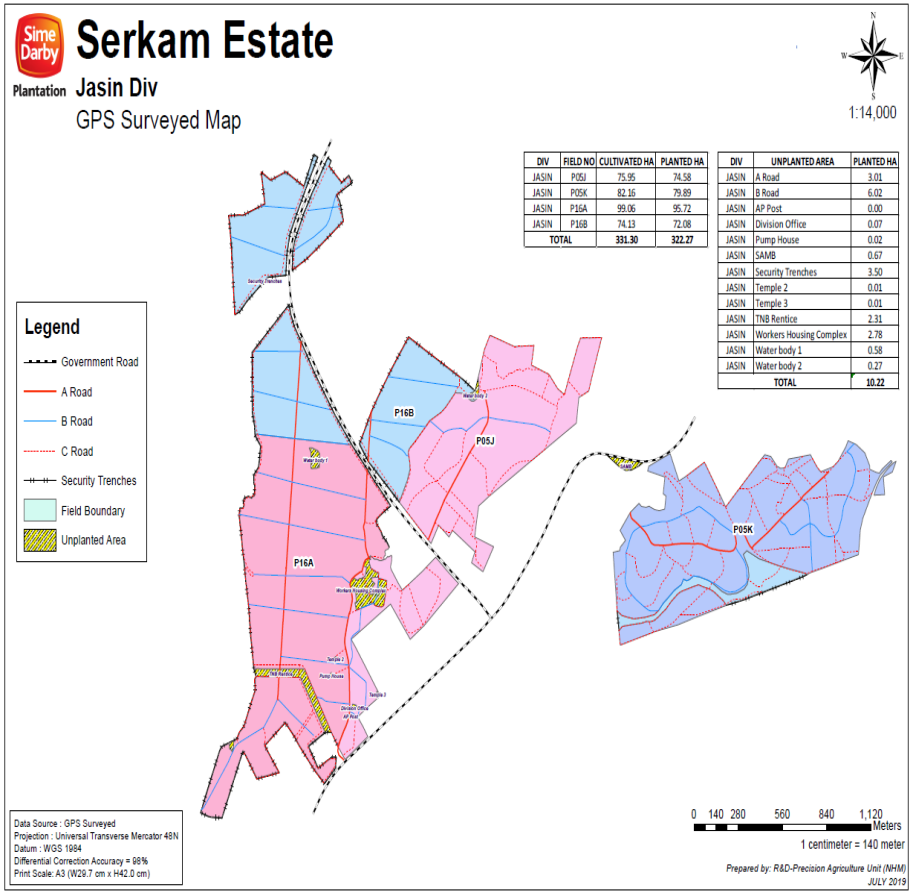
Map of Kemuning Estate (Gemencheh Division)

Map of Kemuning Estate (Kru Division)



DIVISION	FIELD NO	CULTIVATED HA	PLANTED HA
TEBONG	P05A	36.82	34.11
TEBONG	P05B	46.17	43.09
TEBONG	P05C	26.94	24.20
TEBONG	P05D	44.65	41.95
TEBONG	P01E	53.97	50.40
TEBONG	P02A	101.59	95.00
TEBONG	P02B	103.1	97.07
TEBONG	P05C	14.05	12.84
TEBONG	P06A	30.36	28.70
TEBONG	P06B	41.43	38.57
TEBONG	P08A	43.27	41.41
TEBONG	P10A	37.93	35.81
TEBONG	P10B	73.65	69.87
TEBONG	P13C	61.85	56.83
TEBONG	P17A	33.51	29.79
TEBONG	P17B	44.05	40.06
TOTAL		793.34	739.70

DIVISION	UNPLANTED AREA	PLANTED HA
TEBONG	A Road	20.75
TEBONG	B Road	30.72
TEBONG	Security Trenches	2.17
TEBONG	Buffer Zone	0.24
TEBONG	Football Field	1.04
TEBONG	Main Office / Worker Housing Complex	9.05
TEBONG	Manager bungalow	0.89
TEBONG	Pond	4.48
TEBONG	Rocky Area	8.7
TEBONG	Sr. Asst. Bungalow	1.08
TEBONG	Tamil School	1.33
TEBONG	Temple 1	0.1
TEBONG	Temple 2	0.12
TEBONG	Water Catchment	0.9
TOTAL		81.57

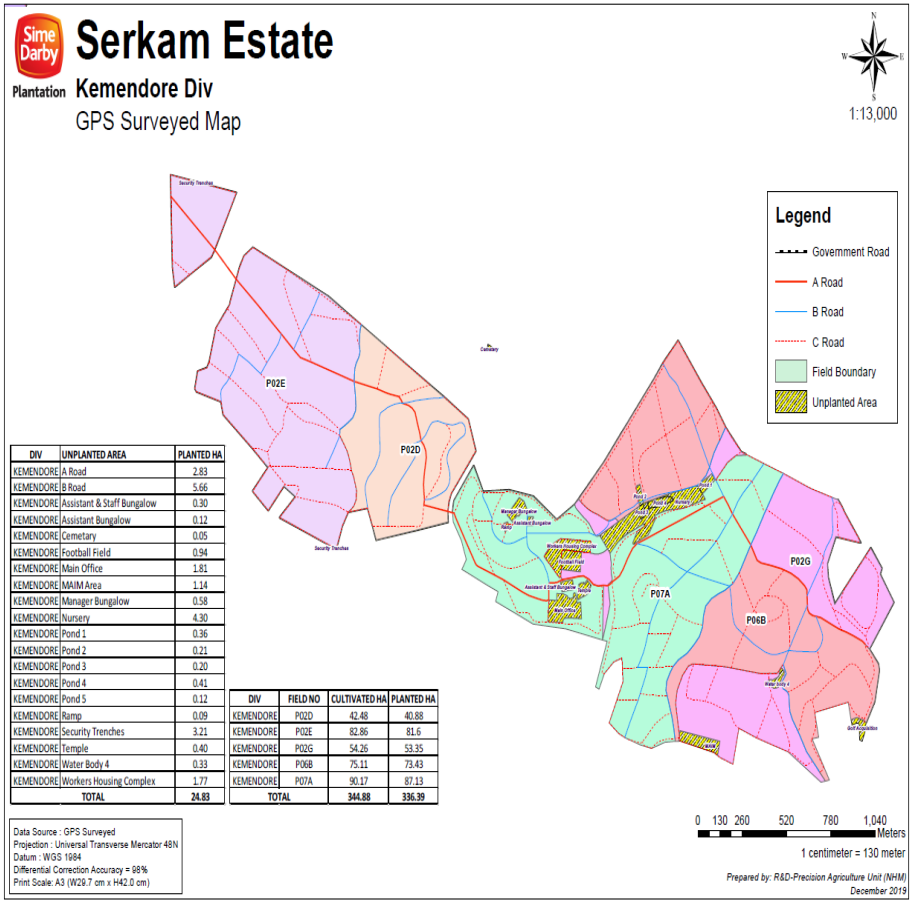


DIV	FIELD NO	CULTIVATED HA	PLANTED HA
JASIN	P05J	75.95	74.58
JASIN	P05K	82.16	79.89
JASIN	P16A	99.06	95.72
JASIN	P16B	74.13	72.08
TOTAL		331.30	322.27

DIV	UNPLANTED AREA	PLANTED HA
JASIN	A Road	3.01
JASIN	B Road	6.02
JASIN	AP Post	0.00
JASIN	Division Office	0.07
JASIN	Pump House	0.02
JASIN	SAMB	0.67
JASIN	Security Trenches	3.50
JASIN	Temple 2	0.01
JASIN	Temple 3	0.01
JASIN	TNB Rentice	2.31
JASIN	Workers Housing Complex	2.78
JASIN	Water body 1	0.58
JASIN	Water body 2	0.27
TOTAL		10.22

Map of Kemuning Estate (Tebong Division)

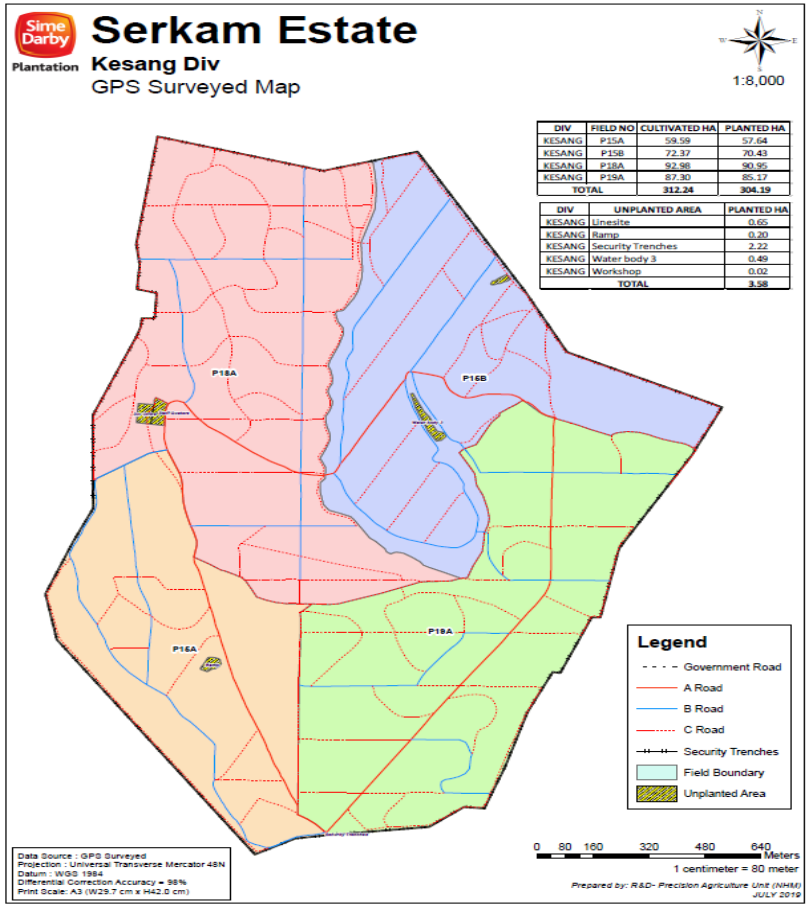
Map of Serkam Estate (Jasin Division)



DIV	UNPLANTED AREA	PLANTED HA
KEMENDORE	A Road	2.83
KEMENDORE	B Road	5.66
KEMENDORE	Assistant & Staff Bungalow	0.30
KEMENDORE	Assistant Bungalow	0.12
KEMENDORE	Cemetary	0.05
KEMENDORE	Football Field	0.94
KEMENDORE	Main Office	1.81
KEMENDORE	MAIM Area	1.14
KEMENDORE	Manager Bungalow	0.58
KEMENDORE	Nursery	4.30
KEMENDORE	Pond 1	0.36
KEMENDORE	Pond 2	0.21
KEMENDORE	Pond 3	0.20
KEMENDORE	Pond 4	0.41
KEMENDORE	Pond 5	0.12
KEMENDORE	Ramp	0.09
KEMENDORE	Security Trenches	3.21
KEMENDORE	Temple	0.40
KEMENDORE	Water Body 4	0.33
KEMENDORE	Workers Housing Complex	1.77
TOTAL		24.83

DIV	FIELD NO	CULTIVATED HA	PLANTED HA
KEMENDORE	P02D	42.48	40.88
KEMENDORE	P02E	82.86	81.6
KEMENDORE	P02G	54.26	53.35
KEMENDORE	P06B	75.11	73.43
KEMENDORE	P07A	90.17	87.13
TOTAL		344.88	336.39

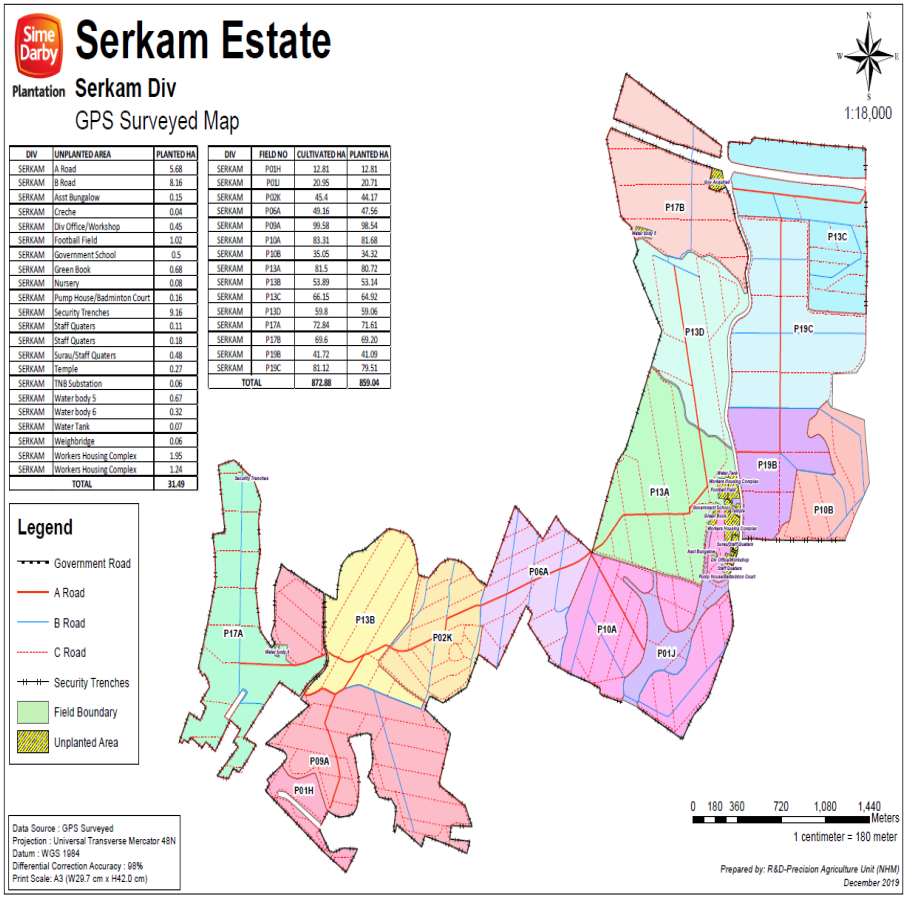
Map of Serkam Estate (Kemendore Division)



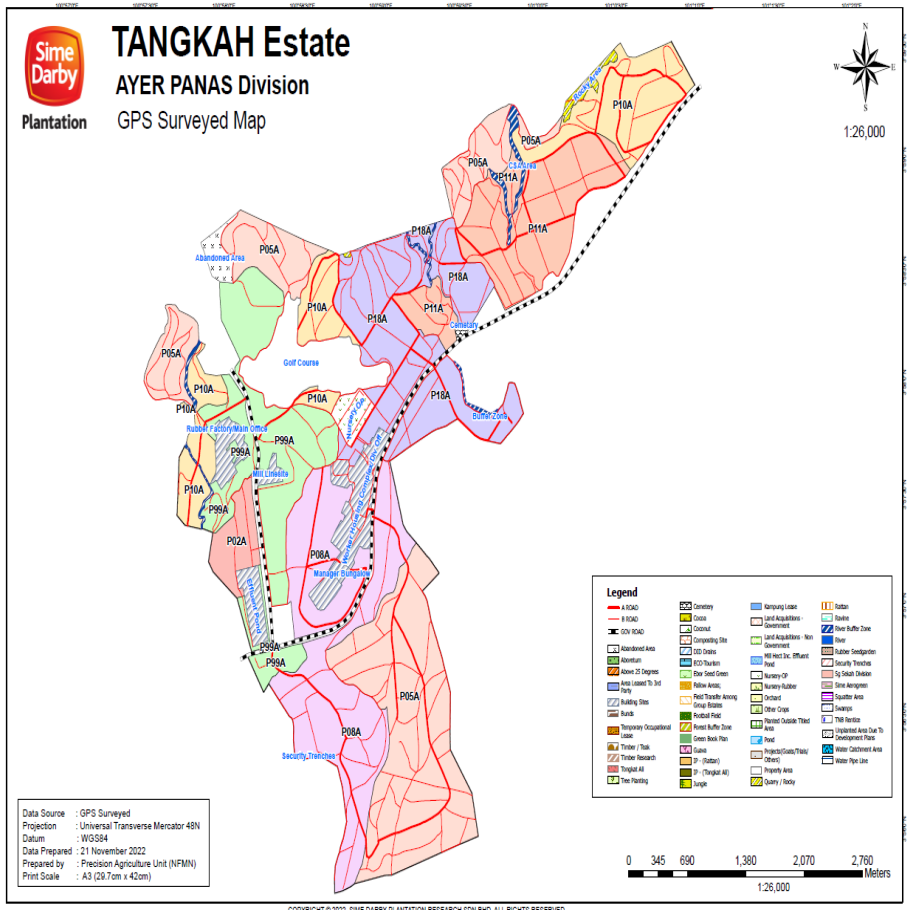
DIV	FIELD NO	CULTIVATED HA	PLANTED HA
KESANG	P15A	59.59	57.64
KESANG	P15B	72.37	70.43
KESANG	P18A	92.98	90.95
KESANG	P19A	87.30	85.17
TOTAL		312.24	304.19

DIV	UNPLANTED AREA	PLANTED HA
KESANG	Linesite	0.65
KESANG	Ramp	0.20
KESANG	Security Trenches	2.22
KESANG	Water body 3	0.49
KESANG	Workshop	0.02
TOTAL		3.58

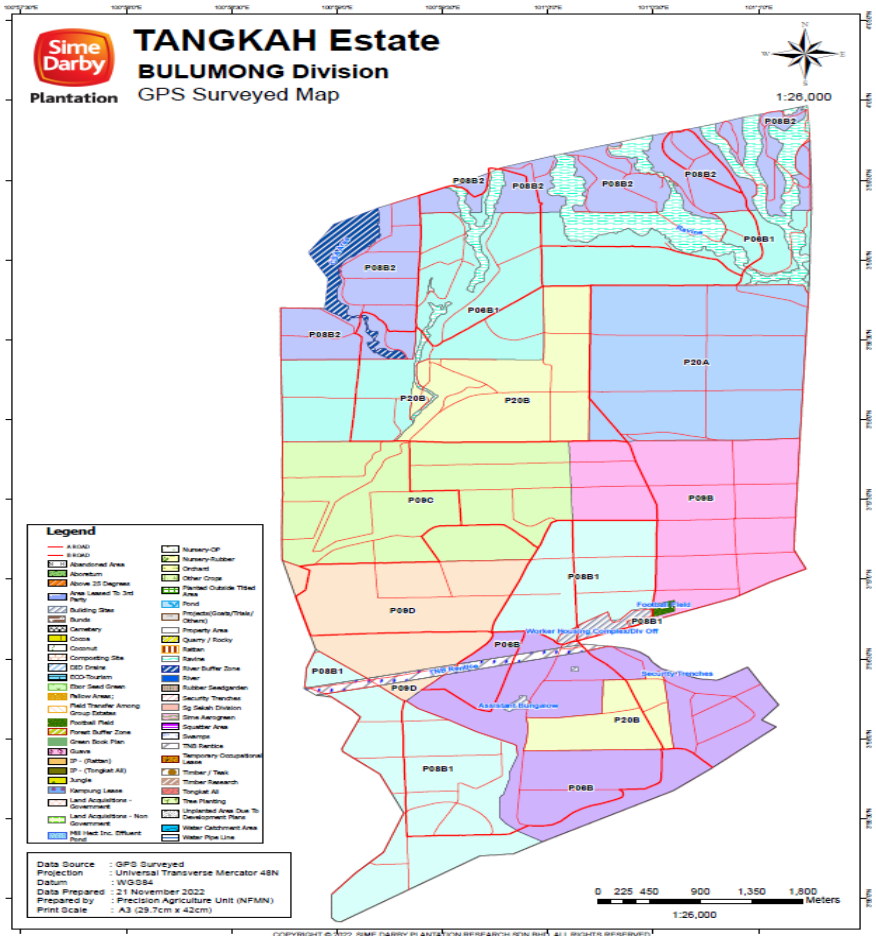
Map of Serkam Estate (Kesang Division)



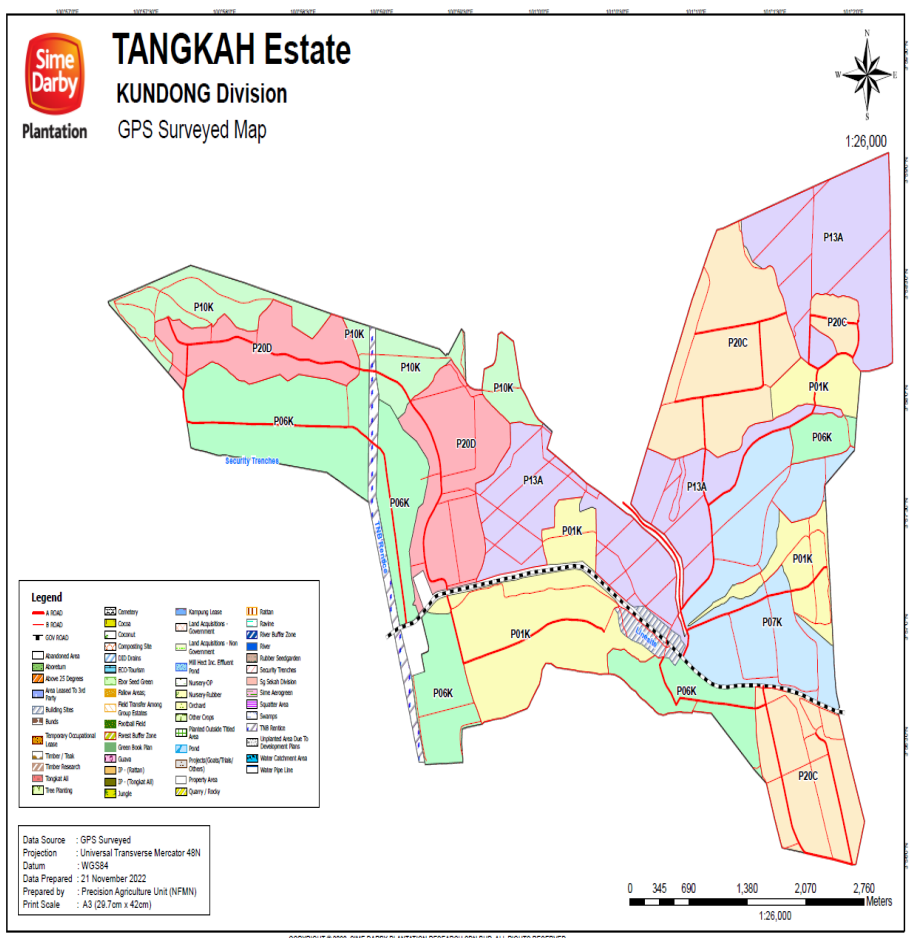
Map of Serkam Estate (Serkam Division)



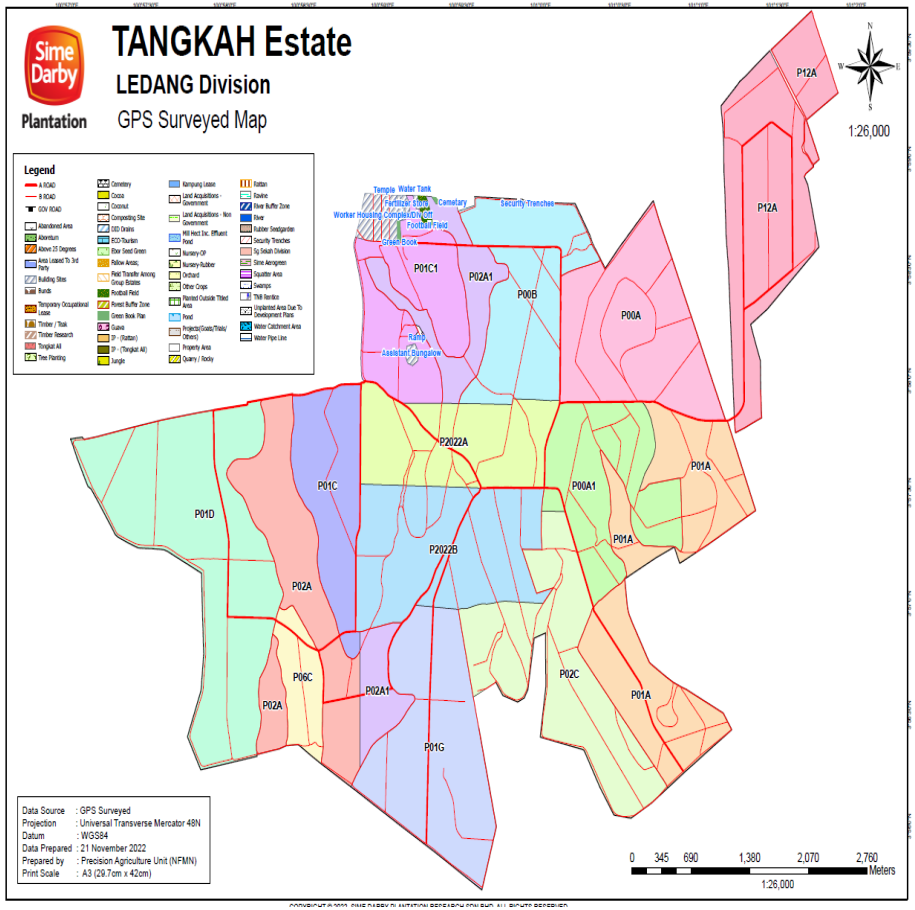
Map of Tangkah Estate (Ayer Panas Division)



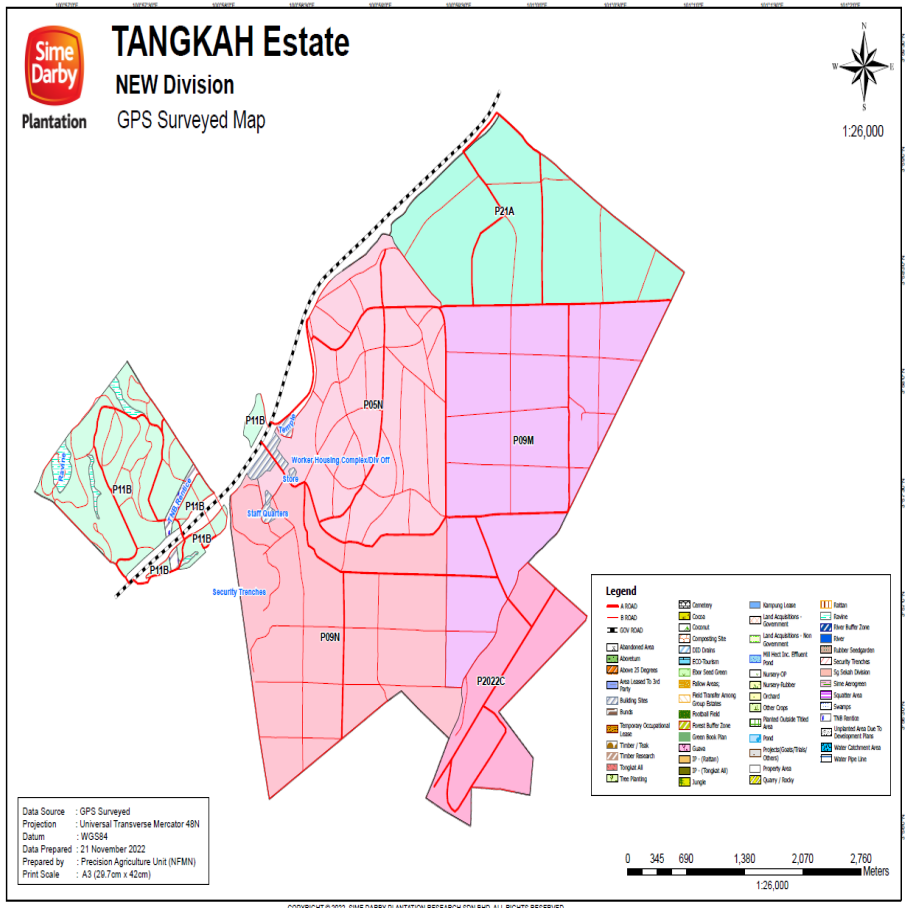
Map of Tangkah Estate (Bulumong Division)



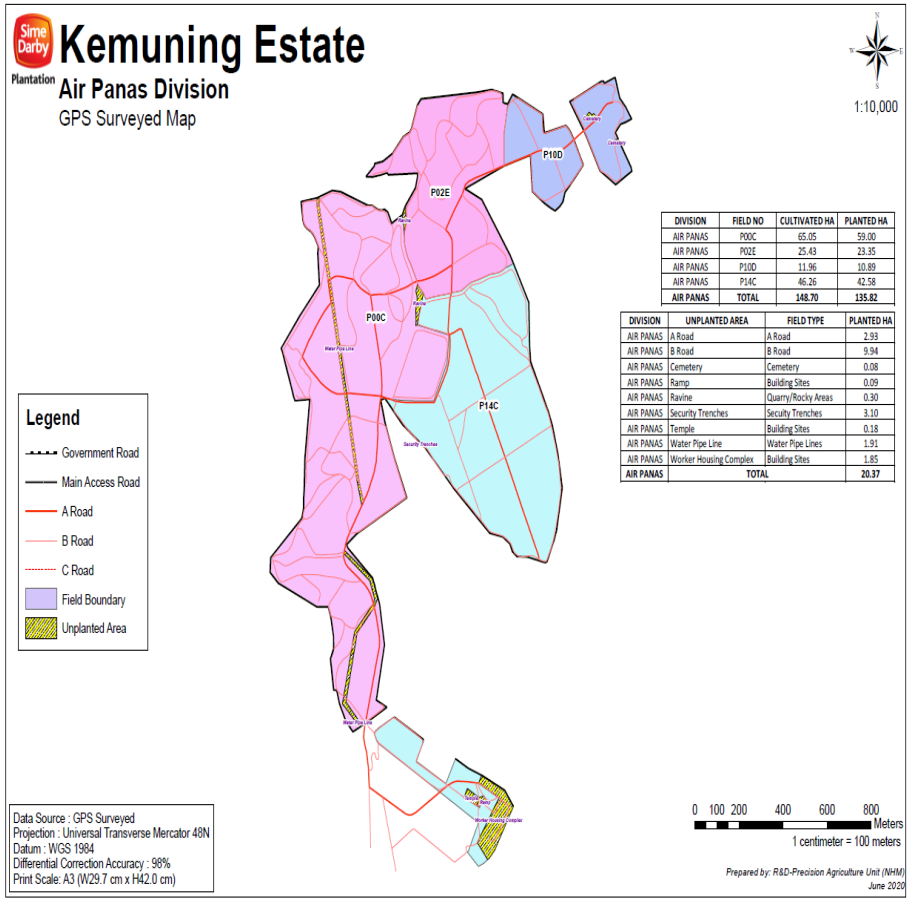
Map of Tangkah Estate (Kundong Division)



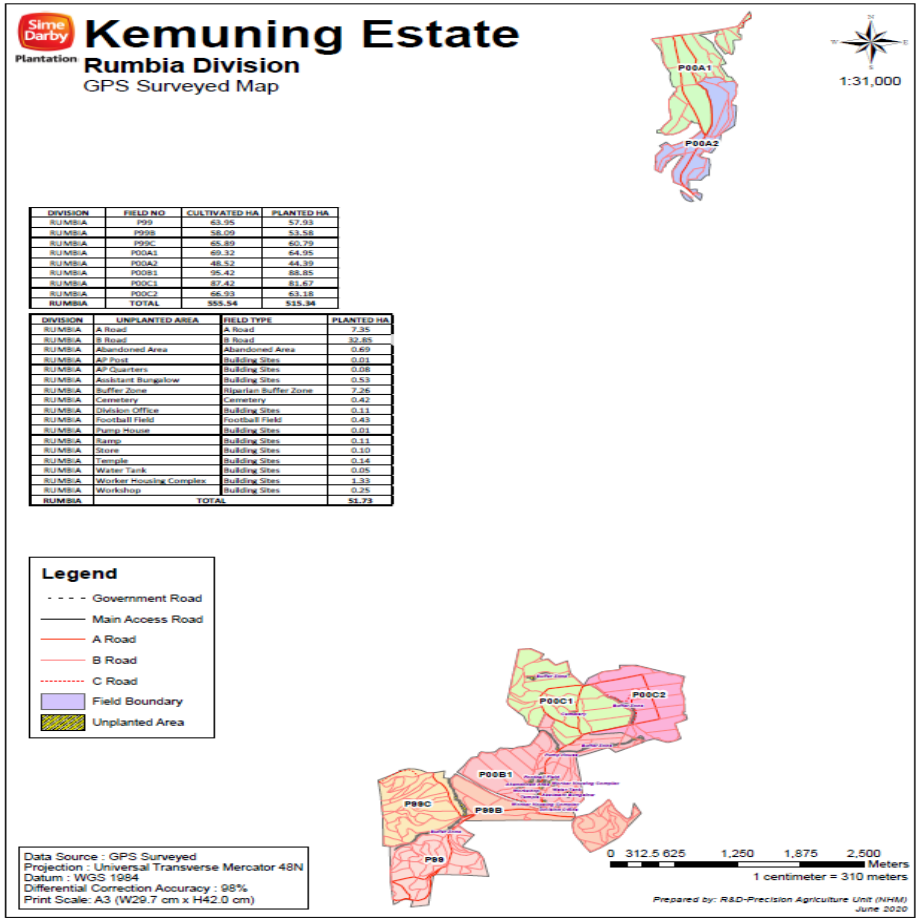
Map of Tangkah Estate (Ledang Division)



Map of Tangkah Estate (New Division)



Map of Gan Estate Management (Air Panas Division)



Map of Gan Estate Management (Rumbia Division)

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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	26 January 2026, 28 January – 31 January 2026	Additional of supply bases: 1. SD Guthrie has several RSPO-certified areas, specifically: a. SOU Sua Betong / PD Lukut Estate b. SOU Kempas / Kemuning Estate These estates include areas leased to a third-party operator, Gan Estate Management Sdn. Bhd. (“Gan”), under a Tenancy Agreement dated 2022, to meet operational requirements. 2. The areas certified under Gan Estate Management remain under SD Guthrie’s ownership and are only leased temporarily. 3. The previously certified area of Kemuning Estate, which was 2,659.470 ha, has been reduced to 2,368.253 ha following the leasing of 291.217 ha to Gan Estate Management.

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the SD Guthrie Berhad – SOU 17 Kempas Unit of Certification (POM and its supply bases) in the period of January 2025 until December 2025 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 2025 for Kempas POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.25
PK	1.25
PKO	0.00
PKE	0.00

Extraction	**%**
OER	21.15
KER	5.03

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	61045.82
OP Planted on Peat	0.00
Conservation (Forested)	246.07
Conservation (Non-Forested)	320.71
Total	10528.63

Production	t/year
FFB Processed	214,308.46
CPO Produced	45331.13

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	90455.80	0.50	422144.61	13.01	0.00	0.00	512600.40
CO_2 Emission from Fertilizer	3699.00	0.02	8249.97	0.25	0.00	0.00	11948.97
N_2O Emission	534.38	0.04	2705.85	0.08	0.00	0.00	3240.23
Fuel Consumption	14.41	0.00	42.29	0.00	0.00	0.00	56.70
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-80817.27	-0.44	-381709.59	-11.76	0.00	0.00	-462526.87
Sequestration in Conservation Area	0.00	0.00	-3.48	0.00	0.00	0.00	-3.48
Total	**13886.31**	**0.08**	**51429.64**	**1.58**	**0.00**	**0.00**	**65315.96**

**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	4594.94	0.02
Fuel Consumption	0.58	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	**4595.52**	**0.02**

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