RSPO P&C CERTIFICATION AUDIT REPORT

(SD GUTHRIE BERHAD – STRATEGIC OPERATING UNIT (SOU) 29, GIRAM)

Audit Application Number:	PC26-000042
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	27 – 30 April 2026
Audit Report Number:	01
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Table of Contents

1. Certification Body Background 4
   1.1 Description of Certification Body 4
2. Organisation Details and Certification Scope 5
   2.1. Organisational Overview 5
   2.2. RSPO Membership Information 5
   2.3. Certificate Information 6
3. Description of the Management Unit 7
   3.1. Area Statement of the Management Unit 9
   3.2. Age Profile of the Management Unit 10
   3.3. Replanting Programme of the Management Unit (5 Years) 11
   3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB) 12
   3.6 Projected Certified Volume for Next License 14
   3.7 Information of Previous & Current License (Identity Preserved) 15
   3.8 Information of Previous & Current License (Mass Balance) 16
4. Audit Programme 17
   4.1. Audit Methodology 17
   4.2. Audit Team Member 17
   4.3. Audit Plan 18
   4.4. Changes of the initial audit plan (if applicable) 21
   4.5. Sampling Details 22
   4.6. Sampling History of Current Certification Cycle 23
   4.7. Audit Team Leader and Audit Team Information 23
5. Audit Findings & Results 27
6. Summary of Audit Findings 98
7. Nonconformity(ies) Issue in this Audit 100
8. Opportunity for Improvement (OFI) Issue in this Audit 101
9. Status of Nonconformities Previously Identified and Opportunity for Improvement 102
10. Stakeholder Consultation Process 105
    11.1 For Audit Report 105
    11.2 For Public Summary Report 106
    11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below: 111
    11.4 Consultation with Previous Land User 113
11. Time Bound Plan 114
12. Requirements on Multiple Management Unit 127

13. Requirements for Uncertified Management Units 130
14. Audit Conclusion & Recommendation 132
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings 133
Appendix 1: Location Map Unit of Certification and Supply bases 135
Appendix 2: History of the changes in the current certification cycle. 136
Appendix 3: Greenhouse Gas (GHG) Reporting Summary 137

1. Certification Body Background

1.1 Description of Certification Body

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

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	SD GUTHRIE BERHAD – SOU 29 GIRAM
Address of the Management Unit/s	91207 Kunak, Sabah.
Country	Malaysia
Websites	https://www.sdguthrie.com/
Description of the Management Unit	The Giram Certification Unit (Giram CU) is one of the Strategic Operating Unit (SOU) of SD Guthrie Berhad. (SDG). Located in Kunak, Sabah, East Malaysia, the CU is also known as SOU 29. The CU was certified by SIRIM QAS International Sdn Bhd on 13th July 2015. The Giram CU comprises of the Giram Palm Oil Mill (Giram POM) and two supply bases i.e., the Giram Estate and Mostyn Estate. All the estates are owned by SDG. The Giram POM has a mill capacity of 60 mt/hour. All the estates have been fully developed before 2005. The CU have have HACCP certification scheme beside of RSPO/MSPO P&C and Supply Chain.
Management Representative Name	Shylaja Devi Vasudevan Nair
Management Representative Designation	SVP 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 00115
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-017046
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using 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:	16-01-2009
Effective Date of Certificate:	13-07-2025
Expiry Date of Certificate:	12-07-2030
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**
Giram Palm Oil Mill	ML25-001349	Kilang Kelapa Sawit Giram, 91207 Kunak, Sabah.	60 MT/hr	4.586926	118.192389
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Giram Estate	SB25-004285	Giram Estate, 91207 Kunak, Sabah	Own/Managed Estate	4.583333	118.200000
Mostyn Estate	SB25-005161	Mostyn Estate, 91207 Kunak, Sabah	Own/Managed Estate	4.650000	118.116667

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
Giram Estate	4,148.84	3,866.28	0.00	0.00	49.40	0.00	0.00	0.00	233.16
Mostyn Estate	4,072.10	3,466.20	0.00	0.00	39.99	0.00	0.00	0.00	565.91
TOTAL	**8,220.94**	**7,332.48**	**0.00**	**0.00**	**89.39**	**0.00**	**0.00**	**0.00**	**799.07**

Remarks:
Changes of certified and planted ha:

- Giram Estate certified area and planted area decrease by 13.61 Ha is due to Land Acquisition for Pan Borneo WP17 Highway Project dated 25th July 2025.
- Mostyn Estate certified area planted area decrease by 5.84 Ha is due to Land Acquisition for Pan Borneo WP17 Highway Project dated 1st July 2025.

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Giram Estate	991.26	1,596.42	1,277.60	1.00	2,875.02	**3,866.28**
Mostyn Estate	737.07	1,497.00	1,042.99	189.14	2,729.13	**3,466.20**
TOTAL (ha)	**1,728.33**	**3,093.42**	**2,320.59**	**190.14**	**5,604.15**	**7,332.48**
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	
Giram Estate	24.00	0.00	0.00	0.00	174.20	**198.20**
Mostyn Estate	109.39	187.14	0.00	0.00	194.00	**490.53**
TOTAL (ha)	**133.39**	**187.14**	**0.00**	**0.00**	**368.20**	**688.73**

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	
Giram Estate	Own supply bases	4.583333	118.200000	53,377.11
Mostyn Estate	Own supply bases	4.650000	118.116667	51,833.44
Jelata Bumi Estate	Diverted crop	4.716667	118.066667	286.35
Sungang Estate	Diverted crop	4.716667	117.983333	531.35
			TOTAL	**106,028.25**

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	
Ladang Maklum	3rd party estate/ outgrower	4.983333	118.533333	608.32
Ladang Intan	3rd party estate/ outgrower	4.650000	118.350000	847.98
Ladang Tasek Emas	3rd party estate/ outgrower	4.516667	118.016667	887.52
Lim Koh Haw	Scheme/ Independent Smallholder	4.850000	118.533333	281.98
Multimilek	3rd party estate/ outgrower	5.216667	118.150000	639.89
Peak Profit	3rd party estate/ outgrower	4.883333	118.216667	153.75
Selayang Plantation	3rd party estate/ outgrower	4.916667	118.300000	685.58
Able Plantation	3rd party estate/ outgrower	4.616667	118.233333	610.35
Aman Petra	Collection centre	4.516667	118.283333	3775.17
Balung Indah	Scheme/ Independent Smallholder	4.583333	118.250000	457.68
KPSM	Collection centre	4.633333	118.283333	10552.28
Limpahan Ar-Ridwan	Collection centre	4.683333	118.200000	12010.68
Lo Chin Sing	Scheme/ Independent Smallholder	4.700000	118.200000	262.82
Metun	3rd party estate/ outgrower	4.600000	118.183333	78.88
Ochee Purnama	Collection centre	4.716667	118.200000	287.76
Ong Wenn Chen	Scheme/ Independent Smallholder	4.566667	118.083333	7085.41
P A Tech Sdn Bhd	Collection centre	5.000000	118.216667	85.18
P.T Hasfarm	3rd party estate/ outgrower	4.500000	118.316667	1474.79
Sri Tanjung	3rd party estate/ outgrower	4.550000	118.133333	103.91
Tan Yu Kim	Scheme/ Independent Smallholder	4.616667	118.116667	397.38
Top Borneo	Scheme/ Independent Smallholder	4.866667	118.016667	49.87
Aumkar	3rd party estate/ outgrower	4.616667	118.350000	45.32
			TOTAL	**41,382.50**

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	13-Jul-2026
	End Date	12-Jul-2027
Projected Certified FFB Volume (MT)		133,644.12
Average Production Yield (MT/ Ha)		23.85
Projected CSPO Certified Volume (MT)	Identity Preserved	0.00
	Mass Balance	29,668.99
Projected CSPK Certified Volume (MT)	Identity Preserved	0.00
	Mass Balance	6,174.36
Oil Extraction Rate (OER) (%)		22.20
Kernel Extraction Rate (KER) (%)		4.62

3.7 Information of Previous & Current License (Identity Preserved)

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

Remarks: There is no figure provided because no processing was done under IP.

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**Giram POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	13-Sep-2024	Start Date	12-Sep-2025
	End Date	11-Sep-2025	End Date	12-Jul-2026
Actual Production Period Reported	From	13-Sep-2024	From	12-Sep-2025
	To	11-Sep-2025	To	30-Apr-2026
Projected FFB Certified Volume (MT)	160,287.64		172,503.47	
Actual production of FFB (MT)	99,767.53		106,028.25	
Projected CSPO Certified Volume (MT)	35,664.00		39,065.00	
Actual CSPO Production Volume (MT)	21,982.24		21,436.44	
Actual CSPO Volume Sold as RSPO Certified (MT)	0.00		0.00	
Actual CSPO Volume Sold as Conventional (MT)	21,982.24		21,436.44	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPO Volume Sold (MT)	21,982.24		21,436.44	
Actual CSPO credits sold (where applicable) (MT)	0.00		0.00	
Projected CSPK Certified Volume (MT)	7,574.00		8,241.00	
Actual CSPK Production (MT)	4,452.13		5,413.03	
Actual CSPK Volume Sold as RSPO Certified (MT)	2,170.33		1,008.34	
Actual CSPK Volume Sold as Conventional (MT)	2,281.80		4,404.69	
Actual CSPK Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPK Volume Sold (MT)	4,452.13		5,413.03	

4. Audit Programme

4.1. Audit Methodology

The on-site assessment was carried out from 27 – 30 April 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 29 Giram 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
Amir Bahari (AB)	Auditor	ASI1HR2NNE

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
27 April 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1HR2NNE	Giram Estate	Opening Meeting for SD Guthrie SOU 29 Giram. 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) – 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.) 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.

				ASI1HR2NNE (AB) – GAP, Health, Safety, Environment ▪ Site inspection at harvesting operation, manuring operation ▪ Site inspection at replanting area ▪ 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 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. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.)
28 April 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1HR2NNE	Mostyn Estate	Overview of current activities of the group members by audit team & logistics discussion to the sites to be visited. ASI1GIVNPH (DA) – Social Internal ▪ Site inspection at loose fruits operation and manuring 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.) 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. ASI1HR2NNE (AB) – GAP, Health, Safety, Environment ▪ Site inspection at harvesting operation, P&D operation. ▪ Site inspection at replanting area ▪ 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 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. ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, waste mgt. plan, GHG, etc.)
29 April 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1HR2NNE	Giram POM	ASI1GIVNPH (DA) – 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. 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. ASI1HR2NNE (AB) – Mill Best Practices, Health, Safety, Environment ▪ Site inspection at production area i.e. boiler station, sterilizer station, kernel station, etc. ▪ 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 and production operators ▪ Interview with representative from EPMC committees ▪ Interview with representative from OSH committees ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc.). ▪ 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.)
30 April 2026	09.00 am 05.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1HR2NNE	Giram POM	Continue the assessment and verification of outstanding issues to ensure full compliance. The auditor will clearly communicate to the auditee the required documents, records, and any corrective actions needed. 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	2	Low Risk	1.2	2
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	20XX	20XX	20XX	20XX
Giram POM	☒	☐	☐	☐	☐
Giram Estate	☒	☐	☐	☐	☐
Mostyn Estate	☒	☐	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Dzulfiqar Azmi (DA)	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Possesses over 5 years of experience in the palm oil sector, with strong expertise in health and safety, environmental management, and social and human rights compliance.
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: **Mohd Zulfakar Kamaruzaman (MZK)** **Amir Bahari (AB)**		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	ASI17IDGG (MZK)	Hold B. Sc. Forestry from University Putra Malaysia.
	ASI1HR2NNE (AB)	Holds a Diploma Palm Oil Milling Technology & Management from MPOB Bangi and B. Sc (Hons) Chemistry USM Pulau Pinang.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	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.
	ASI1HR2NNE (AB)	Experience in auditing in palm oil industry with more than 10 years. Experience in consulting, internal auditor and Training Management for various program such as MSPO, ISCC and ISO.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
	ASI1HR2NNE (AB)	Completed RSPO P&C lead auditor course in 2018 by David Ogg & Partners and refresher Endorsed RSPO P&C Lead Auditor Course in 2023.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI17IDGG (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	ASI1HR2NNE (AB)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1HR2NNE (AB)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.

FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1HR2NNE (AB)	This has not been audited and is deemed not applicable.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	ASI1HR2NNE (AB)	Had completed and pass evaluation of RSPO lead auditor since 2015, with latest on 2024.
Knowledgeable and experience of the local/regional laws	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.
	ASI1HR2NNE (AB)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI1HR2NNE (AB)	Experience in auditing in palm oil industry with more than 10 years.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI17IDGG (MZK)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI1HR2NNE (AB)	He has over 10 years of extensive experience in oil palm operations and auditing health and safety practices.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1HR2NNE (AB)	He attended SA 8000 training in 2018 and SMETA training in 2021. He had 30 years of working experience in the oil palm operation and millers.
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, handling of land rights, gender and indigenous peoples' issues.
	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, handling of land rights, gender and indigenous peoples' issues.

	ASI1HR2NNE (AB)	He attended SA 8000 training in 2018 and SMETA training in 2021. He had 30 years of working experience in the oil palm operation and millers.
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.
	ASI1HR2NNE (AB)	This criterion and indicator have not been audited.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia and English.
	ASI1HR2NNE (AB)	He is fluent in both Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1GIVNPH (DA)	He completed the RSPO Supply Chain Auditor training course in 2024 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.
	ASI1HR2NNE (AB)	This criterion and indicator have not been audited.

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: 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 29 Giram 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 29 Giram 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 29 Giram 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.		Giram Certification Unit (SOU 29) continued to demonstrate compliance with applicable legal, occupational safety and health, and regulatory requirements through the valid maintenance of licenses, permits, machinery certifications, competent personnel appointments, and satisfactory closure of previous NCRs across Giram Palm Oil Mill, Giram Estate, and Mostyn Estate.	☒ 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 29 Giram 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.		The certification unit maintained clearly marked and verified boundary demarcations at Giram Estate, Mostyn Estate, and Giram Palm Oil Mill, ensuring accurate boundary management and compliance with land use regulations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The list of contracted parties is available in the stakeholder lists and duly updated with latest updated for FY2026 the latest on 2 January 2026 at SOU Giram. They include harvesting and heavy machinery contractors, transporters, replanting contractors and others.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		The certification unit demonstrated that agreements with contractors, suppliers, transporters, and tenants include clauses on legal compliance, supported by vendor integrity pledges and due diligence processes to ensure adherence to labour, human rights, ethics, and anti-corruption requirements.	☒ 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.		The certification unit demonstrated compliance with employment laws and prevention of child labour through contractual requirements, vendor integrity pledges, and verification processes, with no evidence of underage workers identified during the audit.	☒ 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		Giram Palm Oil Mill maintained documented information on geo-location, land ownership or land use rights, and valid MPOB licences for all internally supplied and directly sourced FFB suppliers to ensure traceability and compliance requirements are met.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Giram Palm Oil Mill maintained documented information on geo-location, land ownership or land use rights, and valid MPOB licences for all indirectly sourced FFB suppliers and collection centres to support traceability and compliance requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders.		Giram Palm Oil Mill and its supply bases demonstrated commitment to long-term sustainability and financial viability through documented operational and capital expenditure planning, five-year financial forecasts, production projections, and regular performance monitoring against established KPIs.	☒ 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.		The replanting program until 2030 was sighted for the estates. This program is reviewed annually (latest being Jan 2026) and is incorporated in their annual financial budget. Giram Estate had a replanting in present 2026 of 24.00ha and thereafter a total of 174.20ha in 2030. Mostyn Estate similarly had in 2026 for 109.39ha, 2027 for 187.14 ha, and thereafter 194.00 in 2030.	☒ 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		The certification unit conducted annual management review meetings covering audit results, customer feedback, operational performance, corrective actions, complaints, and continual improvement, with outcomes incorporated into the Continuous Improvement Plan 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement			
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		SOU 29 Giram 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 29 Giram continued to implement established management systems, operational manuals, and standard operating procedures covering estate and mill activities, with the procedures communicated to workers through training and supervision to ensure consistent operational compliance and effectiveness.	☒ 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.		The certification unit demonstrated effective monitoring and verification mechanisms through daily production reporting, supervisory checks, internal audits, regulatory inspections, and management reviews, supported by documented records and worker understanding to ensure consistent implementation of SOPs across estates and the mill.	☒ 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.		The certification unit demonstrated consistent SOP implementation monitoring through daily supervision, structured record-keeping, internal audits, contractor control, and regular inspections by management, Head Office teams, and agronomists, supported by documented visits and compliance reviews across estates and the mill.	☒ 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. EAI and 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 revised Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) for SOU 29 Giram were conducted and updated through stakeholder consultation, covering mill and estates operations, identifying social and environmental impacts, and establishing management and mitigation measures supported by documented environmental management plans and compliance requirements.	☒ Conform ☐ Major Nonconformity ☐ 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 certification unit implemented annual reviews of its social and environmental management plans, incorporating stakeholder feedback and consultation outcomes, with structured action plans addressing key social issues and environmental risks, including waste, water, and impact management, supported by documented external stakeholder engagement and monitoring mechanisms.	☒ 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 implemented structured workforce management and recruitment procedures that ensure fair, non-discriminatory hiring and promotion practices based on merit, while also upholding responsible recruitment standards and human rights commitments to safeguard worker welfare, safety, and ethical employment practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		The certification unit implemented structured and transparent recruitment processes for both local and foreign workers, supported by documented hiring procedures, fair job advertisement practices, and responsible migrant worker recruitment mechanisms, including monitored recruitment agencies and a no-recruitment-fee policy covering all mandatory employment-related costs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The certification unit implemented comprehensive hazard identification, risk assessment, and risk control measures across estate and mill operations, supported by regularly reviewed HIRARC records, CHRA reports, and noise risk assessments, with established engineering, administrative, and medical surveillance controls such as machine guarding, safety signage, and audiometric testing to ensure effective occupational health and safety management.	☒ 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		The certification unit demonstrated effective occupational safety and health management through daily and monthly monitoring of safety performance, implementation of structured OSH plans, and internal audits, supported by preventive measures such as safety signage, PPE usage, emergency preparedness, risk management, and incident reporting to promote a zero-harm workplace.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The certification unit implemented structured 2026 training programmes across all audited sites, incorporating RSPO requirements and competency-based training needs assessment, covering key areas such as safety, environmental management, emergency response, operational procedures, and company policies to ensure worker competency and compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		The certification unit maintained comprehensive training records across estates and mill, demonstrating implementation of structured 2026 training programmes covering operational, safety, environmental, and social topics in compliance with RSPO requirements, supported by documented attendance, trainer details, and continuous competency development for workers and contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		The last training session for the Person In Charge (PIC) of SCCS was conducted on 2/2/26 for both internal staff and external contractors. The training focused on relevant supply chain-related procedures and record-keeping requirements. The training materials were found to be adequate in addressing the applicable standard requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is		Not applicable since this mill is Mass Balance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	applicable.			
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Giram POM received certified FFB from its owned estates (Giram Estate and Mostyn Estate), and uncertified FFB from surrounding smallgrowers and smallholders known as OCP. Thus, Giram POM has qualified for the Mass Balance chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Details as in the 3.5 and 3.6 of this report.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		Refer at 3.5 and 3.6 of this report.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		LIC25-00024343 Active **License Details** **Start Date (+0 GMT)** 12-Sep-2025 **End Date (+0 GMT)** 12-Jul-2026	☒ 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 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		The certification unit implemented an updated RSPO Supply Chain and Traceability Procedure in line with current requirements, defining clear responsibilities, control measures, and documentation for FFB receipt, processing, product dispatch, and compliance management, supported by trained personnel, designated PICs, and continued application of the Mass Balance model for certified and non-certified FFB handling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		The certification unit conducted RSPO Supply Chain internal audits in accordance with documented procedures and RSPO SCCS requirements, including identification of findings and corrective actions, and carried out annual management reviews covering system performance, compliance updates, audit results, stakeholder feedback, and continual improvement planning.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified 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		The certification unit demonstrated effective implementation of RSPO Mass Balance supply chain requirements through verified traceability of certified and uncertified FFB sources, validated weighbridge and consignment documentation, and maintained input-output mass balance records confirming no over-production, supported by established procedures for handling non-conforming products and documentation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	(iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.			☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		The certification unit demonstrated adequate control over sale and delivery processes managed by the Global Trading team, with verified dispatch documentation confirming proper inclusion of RSPO certification details, contract references, product information, and traceability for both CPO and PK shipments.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for		The certification unit ensured compliance of outsourced CPO transportation through a formal agreement with the contractor, including RSPO supply chain requirements, audit access clauses, and documented communication and training to ensure awareness and adherence to certification obligations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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 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,			☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 transporter was made available and up-to-date in the stakeholder list and was updated on 20/01/2026.	☒ 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.		No new contractor used and will be used in the future for the processing or production of RSPO certified materials.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and		The certification unit maintained up-to-date supply chain documentation and implemented real-time RSPO Mass Balance accounting for certified products, supported by proper record retention, verified input-output tracking, and established procedures for handling non-conforming products, with no evidence of over-production identified during the audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 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 certification unit monitored mill performance through daily and monthly tracking of OER and KER based on actual processing of certified crops, using standardized reporting templates to ensure data accuracy and support ongoing operational performance evaluation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.			☐ 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.		Not applicable since this mill is MB Mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the		The certification unit implemented controlled sales and goods-out procedures with proper documentation of RSPO supply chain details, including certificate information and transaction records managed through the Global Trading system, supported by verified shipping announcements and recorded removal transactions for certified products.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

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

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and		The certification unit demonstrated commitment to human rights through the implementation and communication of the SD Guthrie Human Rights Charter Policy (Version 3, 2024), which was actively shared with stakeholders and workers via meetings and workplace briefings across the mill and estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	harassment by the unit of certification and contracted services, including contracted security forces.			☐ 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.		The certification unit was found to have no evidence of involvement in violence or harassment, as confirmed through stakeholder consultations and interviews with employees at all levels as well as contractors, local communities, neighbouring estates, and suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected part				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		The certification unit implemented a structured grievance mechanism supported by formal procedures, multiple complaint channels, and whistleblowing protections ensuring anonymity, with documented evidence of timely resolution of complaints and no unresolved external grievances recorded during the audit period.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification requ
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The certification unit ensured effective implementation and awareness of its grievance mechanism by communicating the Grievance Response SOP to internal and external stakeholders through training, briefings, and stakeholder	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			meetings, including translated verbal explanations for workers, with audit interviews confirming stakeholder understanding across estates, mill, contractors, and local communities.	☐ Opportunity for Improvement ☐ Not Applicable (justification requ
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		The certification unit demonstrated effective grievance management by keeping complainants informed of progress and resolution actions, with verified timely feedback on issues such as housing defects and no outstanding grievances reported by stakeholders, contractors, or local communities who were also aware of the grievance procedure through prior briefings and consultations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification requ
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The certification unit implemented a grievance and conflict resolution mechanism that includes access to independent legal and technical advice, third-party mediation, and stakeholder support options, with procedures formally communicated to workers and external stakeholders through training and meetings, and confirmed during audit interviews as being understood and accessible across all parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification requ
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.		The certification unit demonstrated community development contributions based on stakeholder consultation, with evidence of engagement through regular stakeholder meetings and verified awareness of relevant procedures among local communities and contractors during audit interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification requ

Criterion 4.4:

Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.

4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		The certification unit maintained verified land title documentation for Giram and Mostyn Estates, with traceable historical ownership records and ongoing legal title updates under SD Guthrie, confirming documented land tenure status despite 일부 pending name transfers due to administrative constraints.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that affected groups, including information on the steps that are taken to involve them in decision making.		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ 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).		The CU confirmed legitimate land ownership under SD Guthrie since 1984–1992, supported by verified land acquisition documentation, with no land disputes reported with local communities or neighbouring estates, and mapping requirements deemed not applicable due to established tenure clarity.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		The CU confirmed legitimate land ownership under SD Guthrie since 1984–1992, supported by verified land acquisition documentation, with no land disputes reported with local communities or neighbouring estates, and mapping requirements deemed not applicable due to established tenure clarity.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☐ 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.		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☐ 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 CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ 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.		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ 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		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by	

	communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		The CU confirmed legitimate land ownership since 1984–1992 with no outstanding land disputes, supported by stakeholder consultations and interviews with local village representatives, which verified that there were no conflicts or claims related to the estate land.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		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.		The Sustainable Plantation Management System includes a “Procedures for Handling Boundaries Disputes” that defines the identification of land rights and fair compensation processes, with implementation led by the Head Office Land Management Department and involving estate management, authorities, NGOs, and affected parties during negotiations.	☒ 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.		The Procedures for Handling Boundaries Disputes establish a mechanism for calculating and distributing fair and gender-equal compensation, and audit verification confirmed through stakeholder consultations and interviews that no land disputes were identified at SOU Giram.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

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

4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The Sustainable Plantation Management System includes a “Procedures for Handling Boundaries Disputes” that defines the identification of legal, customary, and user rights as well as fair compensation processes under the responsibility of the Land Management Department, with involvement of estate management, authorities, NGOs, and affected parties; stakeholders have been briefed through meetings and confirmed awareness of the procedure during auditor interviews.	☒ 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.		The land at SOU Giram has been legitimately owned by SD Guthrie Berhad since 1984–1992, with supporting documentation verified by auditors, and stakeholder consultations confirmed that there are no issues related to land ownership, compensation, or disputes with local communities and neighbouring estates.	☒ 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.		The land ownership of SOU Giram has been verified as legitimate under SD Guthrie Berhad since 1984–1992, with supporting documentation reviewed by auditors and stakeholder consultations confirming that there is no evidence of land disputes with local communities or neighbouring estates.	☒ 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.		The land ownership of SOU Giram under SD Guthrie Berhad since 1984–1992 has been verified with supporting documentation reviewed by auditors, and stakeholder interviews confirmed that there is no evidence of land disputes involving local communities or neighbouring 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 identified within the unit of certification, as confirmed through stakeholder interviews with representatives from nearby villages, which concluded that there is no evidence of any land disputes at SOU Giram.	☒ 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 that land was acquired through dispossession or forced abandonment of customary or user rights prior to current operations, as confirmed through stakeholder interviews which also concluded that no land disputes exist at SOU Giram.	☒ 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, as confirmed through stakeholder interviews which concluded that there is no evidence of land disputes at SOU Giram.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Giram POM has displayed the current prices paid for FFB at the mill's weighbridge counter. The FFB prices (OER) were displayed at the weighbridge were as follows: Feb 2026 : RM 39.62 X (1% OER) March 2026: RM 42.01 X (1% OER) April 2026 : RM 44.44X (1% OER)	☐ 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.		SOU Giram regularly conducts stakeholder briefings and training sessions for surrounding smallholders on FFB pricing, grading, MPOB payment calculations, and OER, ensuring transparency in pricing methodology through stakeholder meetings and monthly field days organized by the mill.	☐ 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.		At Giram POM, FFB prices are based on MPOB pricing guidelines, and stakeholder interviews with FFB suppliers confirmed that they are satisfied with the pricing, which is perceived as fair and competitive compared to other mills.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		There are no binding supply contracts restricting external FFB suppliers to Giram POM, as they are free to choose their preferred mill, while existing agreements cover payment rates, crop quality, and payment terms, with stakeholders including suppliers and representatives confirming their involvement in decision-making and satisfaction with the contract arrangements.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews with independent growers and smallholders confirmed that they understand the key contract terms, including duration, payment rates, and obligations, and further verified that the agreements are valid, fair, and transparent with payment terms negotiated prior to signing.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		Interviews with independent growers and smallholders confirmed that payments are received within a reasonable timeframe of 7–10 days after invoice submission, and that payment receipts clearly specify price, weight, deductions, and total amount paid.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing Equipment in SOU Giram has been calibrated on a yearly basis using Dx Mxxxxxxx Sdn Bhd last on Giram POM on 11/9/25 valid until 10/9/26 and 9/12/25 valid until 8/12/26, Mostyn Estate on 6/3/26 valid until 5/3/27 and Giram Estate on 11/9/25 valid until 10/9/26.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		SD Guthrie Berhad SOU Giram supports independent smallholders in certification arrangements where applicable through stakeholder engagement and training on RSPO requirements, including clarification of ICS roles and certified material handling, while consultations and meetings conducted between 2025–2026 indicated that most growers and smallholders prefer to maintain MSPO certification due to concerns over RSPO implementation costs.	☒ 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.		The unit of certification has established grievance and dispute resolution mechanisms, including procedures for land and social issues, a whistleblowing channel with anonymity provisions, and formal complaint and request forms, with stakeholders confirming awareness of these processes through recent briefings and no grievances reported regarding SOU Giram operations.	☒ 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 Giram supports independent smallholders in certification arrangements through mutual agreements on ICS responsibilities, certification ownership, and certified material handling, with stakeholder consultations and training sessions conducted between 2025–2026 (including participation from women and other stakeholders) to assess support needs and promote RSPO certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		SOU Giram supports independent smallholders through certification-related engagement and mutual agreements on ICS roles, certificate ownership, and certified material handling, with documented RSPO briefings and training sessions (2025–2026) focused on smallholder capacity building, livelihood improvement, and awareness on RSPO requirements, including ILO/forced labour, OER pricing, and chemical handling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification		SOU Giram supports independent smallholders through	☒ Conform

	provides support to smallholders to promote legality of FFB production..		certification arrangements with mutual agreements on ICS responsibilities, certificate ownership, and certified material handling, supported by stakeholder consultations and training sessions (2025–2026) to assess support needs, improve livelihoods, and promote legal FFB production and RSPO certification, although growers and smallholders expressed preference to maintain MSPO certification due to high implementation costs.	☐ 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.		There are no scheme smallholders associated with SOU Giram; however, independent growers and smallholders supplying FFB (including PT Hafsham, Ong Wen Chen, Peak Profit, Aman Petra, and Sinar Khalis) have received training and support on pesticide and chemical handling, as verified through multiple training sessions conducted between 2025–2026 and confirmed during audit interviews.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		SD Guthrie Berhad SOU Giram conducts annual monitoring of its smallholder support program, supported by stakeholder briefings and training sessions (2025–2026) aimed at improving smallholder livelihoods, productivity, quality, and organizational and managerial capacity, as well as strengthening understanding of RSPO certification requirements, including the RSPO Independent Smallholder Standard.	☒ 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		SD Guthrie Berhad has implemented a Human Rights Charter (2024) promoting diversity, inclusion, and equal opportunities without discrimination on various grounds, with	☒ Conform ☐ Major Nonconformity

	based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		the policy communicated to workers through morning muster briefings, and worker interviews across Giram CU confirming that no discrimination is experienced and that equal employment opportunities and benefits are provided regardless of gender or nationality.	☐ 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		Based on document reviews (employment contracts, pay slips, and housing allocation records) and audit interviews with a diverse sample of workers and local communities, there is no evidence of discrimination against local, foreign, male, female, or migrant workers, and no evidence of migrant workers paying recruitment fees, with pay slips confirming equal daily wages of RM65.38 for the same work regardless of gender, age, or nationality.	☒ 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		SD Guthrie Berhad has established structured recruitment and career progression procedures based on performance, suitability, and leadership qualities for both local and foreign workers, supported by documented SOPs and flowcharts, with audit findings confirming non-discriminatory medical fitness screening and evidence of merit-based promotion, including a case of a worker promoted from General Worker to General Clerk in April 2026.	☒ 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		Interviews with female workers and the estate medical assistant confirmed that pregnancy testing is not used as a discriminatory practice, and in line with health and safety procedures, pregnant workers handling chemicals are reassigned to non-chemical-related duties to ensure their safety and well-being, demonstrating the company's commitment to non-discrimination and worker protection.	☒ 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 company has implemented updated Gender Committee Guidelines (January 2024) establishing structured gender committees at each operating unit with quarterly meetings to promote women's welfare, workplace safety, awareness on sexual harassment, and access to training and development opportunities, with meeting records and chairperson interviews confirming that no cases of sexual harassment or gender-based violence have been reported.	☒ 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 (2024) establishes equal opportunity principles covering recruitment, progression, and working conditions regardless of personal characteristics, is communicated in Bahasa Malaysia and English, and worker interviews confirmed equal pay for the same scope of work across local and foreign employees, with wages aligned to the Minimum Wages Order 2024 and variations applied only based on job scope differences such as task complexity.	☒ 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.		Payroll documentation at Giram CU is maintained through monthly payslips and employment contracts, with terms communicated during induction in languages understood by workers and aligned with labour laws and collective requirements; audit review of sampled payslips (Dec 2025–Mar 2026) and contracts confirmed compliance with the Minimum Wages Order 2024 and Employment Act 1955, supported by SAP-based payroll systems ensuring accurate reconciliation, while sampled records across estates and mill verified that workers in various job categories are paid accordingly with transparent deductions, benefits, and employment details.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Employment contracts at Giram CU clearly document terms of employment including duration, working hours, overtime, leave entitlements, salary deductions, and statutory benefits, in compliance with relevant Malaysian labour laws, while payroll records (payslips) accurately reflect all compensation components such as daily or piece-rated wages, overtime, and public holiday payments for all workers.	☒ 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		The CU complies with the Sabah Plantation Industry Employees Union (SPIEU) Collective Agreement (2023–2025) and relevant labour laws, with working conditions covering hours, overtime, leave entitlements, and termination provisions; audit verification confirmed a 45-hour work week, lawful and non-discriminatory overtime practices, paid medical leave, and statutory maternity (98 days) and paternity (7 days) leave, while no termination cases were identified during the audit period for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate		The CU provides adequate worker housing and essential	☒ Conform

	housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		amenities in accordance with the Workers Housing Management Procedure (effective 15/03/2025), including sanitation, treated water, electricity, medical care, education access, and childcare facilities, with regular inspections and VMO oversight confirming satisfactory conditions; audit evidence, including inspection records, OPP system tracking, and worker feedback, verified timely maintenance of reported issues and overall effective housing and welfare management across Giram CU.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Workers are provided with basic food support, including 10kg of rice every two months, and have access to adequate, sufficient, and affordable food through estate-operated sundry shops and canteens, with worker interviews confirming food accessibility and affordability; audit verification of trading licences, food safety certifications, and retail permits further confirmed that food outlets are properly licensed and monitored to ensure compliance and reasonable pricing across Giram and Mostyn estates.	☒ 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		The CU provides wages assessed through a prevailing wage methodology and aligned with the Minimum Wage Order 2024 and group DLW standards, supported by a March 2026 assessment showing inclusion of benefits such as leave, housing, medical care, and welfare provisions; payroll review confirmed average monthly earnings of RM2,362.53 for local workers and RM2,586.30 for foreign workers, indicating compliance with decent living wage considerations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist			
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within Giram CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		The Human Rights Charter 2024 affirms the company's commitment to freedom of association and collective bargaining, including workers' right to join unions of their choice such as SPIEU, with communication conducted through regular morning briefings across operating units, and worker interviews confirming no restrictions on union membership or activities.	☒ 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		SPIEU, an independent union representing both local and foreign workers at Giram CU, supports structured monthly social dialogue meetings involving worker representatives and committees to address social, safety, environmental, and welfare issues, with most concerns resolved within 3–7 days and tracked through a formal monitoring system.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ 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 representative from Social Dialog confirmed that they were independently elected as the Social Dialog by all members of Social Dialog among mill and estates workers via an election without interference by the management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The company's Human Rights Charter 2024 outlines commitments to uphold employee and community rights including non-discrimination, freedom of association, fair working conditions, safety, and protection of vulnerable groups and children, with verification confirming no child labour and relevant safeguards embedded in contractor requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		Employee records verification confirms that all workers at Giram CU meet the minimum age requirement of above 18 years, with age screening effectively controlled through the SAP system during employee data entry.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Based on document review, worker interviews, and field observations, there is no evidence of individuals below 18 years being employed, as confirmed through employee records and verification of personal details across all operating units.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		The management has communicated to the stakeholders through stakeholders' consultation regarding the Human Rights Charter and emphasized that the risk of child labour to the stakeholders.	☒ 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		The company has established a Human Rights Charter 2024 promoting a zero-tolerance approach to sexual harassment, abuse, and violence, which has been communicated to workers and verified through employee interviews confirming awareness and understanding.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The CU has implemented a Human Rights Charter that protects reproductive rights, communicates these rights across the workforce, and demonstrates implementation through worker awareness, maternity benefits, and appropriate work arrangements for pregnant employees.	☒ 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		Interviews and verification confirmed that management within Giram CU has assessed and addressed the needs of new mothers, including providing provisions such as breastfeeding time based on the assessment conducted.	☒ 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.		The company has established accessible and confidential grievance mechanisms, including Suara Kami and Whistleblowing channels, which are effectively communicated to workers and support a safe, respectful, and trusted working environment.	☒ 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:		Interviews with foreign workers confirmed fair and ethical employment practices, including secure passport handling, transparent recruitment with no fees, voluntary and paid	☒ Conform ☐ Major Nonconformity

	• 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		overtime, freedom of movement, and absence of contract substitution, debt bondage, or wage withholding.	☐ 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		The company's Human Rights Charter 2024 is publicly accessible and outlines commitments to equal opportunity, freedom of association, prevention of exploitation, fair working conditions, and safety, with evidence showing foreign workers receive induction training, are treated equally without discrimination, and are not subjected to contract substitution.	☒ 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		The ESH committees across all estates and the mill are formally established and led by appointed managers, with regular meetings conducted to facilitate worker participation and address safety, health, and environmental matters through structured agendas.	☒ 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.		The company has established comprehensive emergency response procedures supported by trained teams, regular drills, accessible first aid, and systematic accident recording and reporting, ensuring effective management of workplace emergencies and occupational safety.	☒ 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		Workers are provided with regular training and briefings on safe work practices, supported by appropriate PPE provision, verified issuance records, and observed compliance during field visits, with adequate facilities in place to support safe chemical handling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	available, so that workers can change out of PPE, wash and put on their personal clothing.			
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		All estates and the mill under SOU 29 are registered under SOCSO, providing coverage for both local and foreign workers with valid registration records maintained for each operating unit.	☒ 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		Accident records are systematically maintained and reported using LTA methodology, with summaries submitted through JKKP 8 and records retained in compliance with regulatory requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		The estates have implemented an Integrated Pest Management plan incorporating monitoring, biological and cultural controls, reduced pesticide use, and continuous training to ensure effective and sustainable pest management practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		This is not practiced in the estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. The estates have declared this compliance in the status of IPM species invasiveness.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		The company has implemented a strict zero-burning policy for land preparation and waste management, with field verification confirming compliance through non-burning replanting practices.	☒ 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		All estates apply agrochemicals in accordance with the	☒ Conform

	demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		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.	☐ 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 identified in national best practice guidelines.		There was no evidence of any prophylactic use of pesticides in mature oil palm areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World	a)	All estates use only legally registered Class III and IV	☒ Conform

	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.		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.	☐ 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 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.		Estates ensure safe and compliant pesticide management by allowing only trained and authorized handlers to use chemicals according to SDS guidelines, maintaining proper storage and records, implementing correct disposal of containers, and providing ongoing training that workers demonstrate understanding of during interviews and inspections.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		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 and mill disposed the surplus empty chemical containers as Sheduled Waste SW 409 to the authorised SW collector i.e Lagenda Bumimas Sdn Bhd. There were exception whereby the estate disposed the containers to a licensed recycler as recorded below. Mostyn Estate on 08/09/2025 despatched to LC Recycle Enterprise for a total of 520 kg upon a triple rinsing with base been pierced as the guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying was not practiced by all estate. This was also confirmed by interviewed workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		The company has conducted CHRA assessments and implemented recommended controls, including training and medical surveillance, with results confirming that employees are fit to work and safely manage chemical exposure.	☒ 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.		The estates and mill comply with established procedures prohibiting pesticide work for pregnant and breastfeeding women, with verification through records, medical monitoring, and worker interviews confirming consistent implementation.	☒ 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.		Waste and pollution are systematically identified and managed through an established action plan, with effective implementation verified and previous NCR issues on waste handling and landfill management successfully closed.	☒ 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.		Waste generated from estate and mill operations is effectively managed through proper classification, storage, and disposal in compliance with regulatory requirements, with verified tracking of scheduled waste, controlled discharge of industrial by-products, and safe handling of domestic and sewage waste.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		The company has implemented a strict zero-burning policy for land preparation and waste management, with field verification confirming compliance through non-burning replanting practices and absence of fire use.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				

7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		The estates maintain long-term soil fertility through structured fertilizer application based on agronomic recommendations and analysis, supported by biomass retention, water management, and systematic monitoring records.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic soil and tissue analysis are conducted to support agronomic recommendations, ensuring effective nutrient management and soil health monitoring for sustained plantation productivity.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		The estates implement nutrient recycling practices through biomass retention and application of EFB and POME, supporting soil fertility and sustainable field management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Fertiliser inputs are monitored and applied based on agronomist recommendations, supported by structured planning, documentation, and verification records to ensure effective nutrient management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Soil characteristics within SOU 29 are documented and mapped, providing detailed classification to support effective land management, with no presence of problematic soil types identified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		The estates have implemented slope management practices in line with established guidelines to minimize soil erosion and degradation, supported by appropriate field practices and vegetation cover.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		This compliance being addressed in Responsible Agriculture Charter Rev 3 2024 stating the following among others. “Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the existing crop all vegetative shall be maintained accordingly”.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				

7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		There is no peat soil or soil categorized as marginal or fragile soil at both the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		The company avoids planting on marginal and fragile soils in line with established policies, including commitments to protect forests, prevent peat development, and minimize environmental impact.	☒ 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		Soil surveys are done and available in a soil map at the estate. Topographic contour map is also available which are both used to manage the drainage and road works in both the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

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

7.7.4 (C)	A documented water and ground cover management programme is in place.		The estates and mill have established and implemented water and ground cover management plans aligned with internal guidelines to monitor water quality, manage drainage, and ensure sustainable water use.	☒ 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		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area		There is no peat soil or soil categorized as marginal or fragile soil at both estates. The auditor verified there is no new planting activity in the estates visited. Hence, the criteria are	☒ Conform ☐ Major Nonconformity

	(regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		not applicable.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		The estates and mill have implemented a comprehensive Water Management Plan that ensures efficient water use, quality monitoring, and adequate supply through systematic controls, contingency planning, and regular verification.	☒ 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		The estates and mill protect watercourses through established riparian buffer zone management and regular water quality monitoring, ensuring compliance with environmental guidelines and prevention of pollution.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	rehabilitation of riparian reserves' (April 2017).			☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The mill has established and operates an effluent treatment system in compliance with regulatory requirements, with regular monitoring and analysis confirming that discharge parameters are within permitted limits and effectively managed without environmental impact.	☒ 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.		Mill water usage is monitored and managed through controlled sourcing and performance tracking, with variations analyzed and attributed to operational factors such as processing volume and maintenance activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The estates and mill have implemented measures to improve fossil fuel efficiency through monitoring, operational controls, and reduction initiatives, resulting in optimized fuel usage and reduced reliance on diesel consumption.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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.		Giram 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 29/05/2026.	☒ 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).		Auditors have verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Polluting activities are systematically identified, monitored, and managed through an established environmental plan, with effective controls in place to minimize emissions, waste, and environmental impact in compliance with regulatory requirements.	☒ 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.		The company has implemented and maintained a strict zero-burning policy for land preparation and waste management, with audit verification confirming full compliance and no use of fire.	☒ 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.		Emergency response procedures, including fire prevention, evacuation plans, and rescue team functions, have been established and implemented across all operating units, supported by regular fire drill and prevention training conducted at the estates and mill.	☒ 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.		Stakeholder engagement meetings were conducted across the CU estates and mill to communicate fire prevention commitments, emergency response procedures, and evacuation measures, with no fire incidents reported within the complex or surrounding communities to date.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		No new land clearing since Nov 2015 available at Giram CU, thus this Indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the		High Conservation Value (HCV) assessments and monitoring have been conducted for Giram and Mostyn Estates, with management plans implemented to protect identified HCV areas and Rare, Threatened and Endangered (RTE) species through awareness programmes, safety measures, and biodiversity protection initiatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	current HCV assessment of those plantations remains valid.			☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Verification and stakeholder consultations confirmed that the land under SOU Giram has been legitimately owned since 1984–1992, with no evidence of land disputes or new land clearing identified.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other		The audit verified that SOU Giram has legitimate land ownership since 1984–1992, with stakeholder consultations confirming no land disputes or new land clearing within the operating area.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		Giram CU has implemented regular HCV and RTE protection programmes, including employee awareness, patrols, stakeholder briefings, monitoring of protected species, and enforcement of buffer zone protection measures in accordance with the updated HCV Management Action Plans for Giram and Mostyn Estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		The latest HCV Re-Assessment and FY2026 HCV Management Plan confirmed that no local community rights were identified within the HCV areas of Giram CU, rendering the indicator not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		The CU has conducted regular awareness and training programmes for employees and external stakeholders on the protection of RTE species, supported by displayed information and enforcement of disciplinary measures for any violations in accordance with company rules and national laws.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		The CU has continued regular monitoring of HCV areas and RTE presence at Mostyn and Giram Estates, with recent records confirming ongoing conservation activities and no new elephant sightings to date.	☒ 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.		The indicator is not applicable as there is no new land clearing, and verification confirmed that SOU Giram has legitimate land ownership since 1984–1992 with no land disputes identified through stakeholder interviews and audit findings.	☒ 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 agricultural practices were observed during the field assessment, including timely harvesting, proper pruning, effective weed control, and optimized fertilizer application.
2.	A strong commitment was demonstrated by both the operating unit and the sustainability teams towards achieving and maintaining RSPO certification.
3.	Workers demonstrated a good level of understanding and awareness regarding RSPO implementation.
4.	Grievance channels such as Suara Kami are effective and easily accessible by workers. All issues are resolved promptly within the given timeline, and feedback from workers indicates that this complaint channel is very beneficial for them.

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)*				
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions				
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Certification Systems Document				
Total				

7. Nonconformity(ies) Issue in this Audit

Indicator Number	
Nonconformity Number	
Nonconformity Category	☐ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☐ No
Date of Nonconformity Issued	
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☐ Off-site
Standard Reference	
Nonconformity Statement:	
Evidence:	
Root Cause Analysis	
Correction(s)	
Corrective Action Implemented *(including any evidence submitted)*	
Date of Response	
Audit Team Conclusion *(including any evidence reviewed)*	
Status of Nonconformity	☐ Closed ☐ Open
Date of Closure:	

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

Indicator Number	6.2.3
Opportunity for Improvement Number	DA 01 2026
Date of Opportunity for Improvement Issued	30 April 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Giram Estate	
Standard Reference	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.
Opportunity for Improvement Statement: It was observed that the current working hours recording system may not fully capture actual working hours for isolated cases, particularly for crèche workers at Giram Estate. Due to the distance between the housing area and the muster ground (more than 1.5KM), workers are required to send their children to the crèche before proceeding to the muster area. Consequently, crèche workers are required to commence work earlier than normal working hours to open the facility and receive children. There is also a possibility that they may continue working beyond the standard working hours (1:30 PM) to accommodate operational needs. Therefore, the management is encouraged to enhance the working hours recording system to ensure accurate capture of actual start and end times, including any early commencement or extended working hours. This would support improved monitoring of working hours, ensure proper compensation (including overtime where applicable).	

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
2.1.1	AB 1 of 2025	Evidence: 1) Giram Palm Oil Mill CHRA was held on 28/06/2024 by REHPRO Scientific Sdn Bhd (HQ/11/ASS/00/290) with an earlier assessment made from 05/08/2022 to 15/11/2022. Both reports therein mentioned a requirement for the mill to conduct and continue yearly testing and examination of lab fume hood system by DOSH registered HT2. The required exhaust fan system is available in the main laboratory. In addition, the mill to also conduct a similar installation at the Effluent Treatment Plant - Mini Laboratory in making sure that adequate no of air changes per hour since the testing /analysis are performed on lab bench top. The mill only held periodic local exhaust ventilation monitoring on 15/05/2024 by Christina Hing Ling HQ/15/ASS/00/253 for LEV inside	*Correction:* 1) Immediate scheduling and completion of the GEV monitoring and testing for the fume hood system at the Effluent Treatment Plant Mini Laboratory to ensure compliance with regulatory requirements on 15 May 2025. 2) Immediately declare the mist blower as a noise source in Noise Hazard Identification and engage with assessor to conduct the necessary Noise Risk Assessment scheduled in June 2025. 3) OU Management to engage with the RHSE department to conduct refresher training in June 2025 for management and persons-in-charge (PIC) on noise hazard identification and the requirements for Noise Risk Assessments.		**Closed**

		the main laboratory lapsing the unit available at the ETP mini laboratory. 2) Giram Palm Oil Mill - The Noise Risk Assessment (NRA) for the mist blower activities was not available. During a site visit on 13/05/2025 a worker was observed using the machine for platform cleaning at a process station (empty bunch crusher) which is a routine operation in the mill.	*Corrective action:* 1) Moving forward, any reports with regards to legal requirement compliance will be discussed during quarterly OSH Meeting to ensure that all findings are fully adhered to. 2) Develop a formal checklist and schedule for yearly GEV & LEV testing across all laboratory locations, including the ETP mini laboratory to ensure all testing are done accordingly. 3) Moving forward, OU Management to liaise with RHSE Department in case of any new equipment introduced to ensure understanding on the implementation of NRI/NRA is in accordance with the requirement.		
7.3.1	RAR 01 2025	Evidence: a. Housing Complex at Giram POM: During the site visit to the housing complex at the POM, it was observed that food waste was being improperly disposed at the back of the housing areas. Additionally, at the rear of Housing No. GOP 04, the drainage system was found to be poorly channeled, leading to the accumulation of kitchen sediment in that area. This blockage has caused a	*Correction:* OU Management has immediately cleared and flushed the drainage system behind Housing No. COP 04 to remove all blockages and accumulated sediment. *Corrective action:* 1) OU Management will design and construct new drainage system at COP 01 – 04 to ensure that the issue will not recur in future. 2) OU Mangement has appointed		**Closed**

		foul odor and presents potential health and environmental concerns. b. Housing Complex at Mostyn Estate: A site visit to the housing complex near the oil palm planting areas at Mostyn Estate revealed that food waste was being disposed of at the back of the housing areas. This improper disposal practice poses potential risks of pest infestation and environmental pollution. c. Landfill Area at Giram Estate: During the site visit to the landfill area at Giram Estate, it was observed that domestic waste was scattered within the area. In consultation with the estate management, it was explained that the scattering of waste was attributed to encroachment by monkeys and monitor lizards.	PIC of each housing blocks to conduct weekly housing inspection in addition to PIOA inspection to ensure that all issues at housing area is addressed timely by OU Management. 3) OU Management to continously educate workers on proper food waste disposal to ensure that no blockage on the current/ future drainage system.		

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)	27 – 30 April 2026	Site interviewed	Based on interviews conducted with sampled local and foreign workers, including both male and female employees across various job scopes, no issues related to human rights or compliance with ILO principles were identified. All workers confirmed that they are remunerated either on a daily-rated or piece-rated basis, with payments made through the banking system, ensuring transparency and traceability. There was no evidence of discrimination or forced labour practices. Workers are aware of the company's grievance mechanisms, namely Suara Kami and the whistleblowing channel, and indicated that they do not fear retaliation when lodging complaints, reflecting a functioning and trusted grievance system. Workers retain control of their passports, which are securely kept in safety lockers provided by the management. Passports are only temporarily surrendered for permit renewal purposes, demonstrating responsible and ethical document handling practices. There were no reports of contract substitution, indicating that employment terms are consistent with those agreed upon at the point of recruitment. All	There is no indication of non-compliance with human rights or ILO requirements. The absence of discrimination, forced labour, and contract substitution, along with transparent wage payment systems and ethical passport management, demonstrates adherence to responsible labour practices.

				foreign workers were recruited through the Worker Management Unit, and they demonstrated a clear understanding of the recruitment process. Furthermore, workers confirmed that all recruitment-related costs were borne by the company, in line with fair employment practices.	
2	SPIEU representatives	27 – 30 April 2026	Site interviewed	During the stakeholder consultation, feedback was received via the announcement posted on SIRIM QAS International's website. The concerns raised included that the SPIEU (union) was not functioning effectively and that the harvesting rate had not increased, despite the continuous rise in the minimum wage.	The company is working closely with SPIEU to strengthen union operations and ensure effective representation. Additionally, they review the harvesting incentive scheme to better align with productivity and wage adjustments. Continuous engagement and improvement remain our priority.
3	Foreign workers representative/social dialog representative	27 – 30 April 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 session, known as a social dialogue, serves as a platform for raising concerns with management. Foreign workers from each nationality elect representatives to	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.

				voice their group's interests. Those selected as social dialogue representatives receive an allowance of RM 25 per meeting attended.	
4	Gender committee representative	27 – 30 April 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)	27 – 30 April 2026	Site interviewed	Interviews were conducted with representatives from the local communities, namely Kg. Skim Cocos, Kg. Seri Bahagia, Kg. Sg. Langgas, Kg. Selamat, Kg. Simpang Empat, Kg. Mostyn Lama, and Kg. Kadazan. Based on the discussions, there were no issues reported regarding land encroachment. The communities have been regularly engaged through external stakeholder meetings and have been invited to participate in such platforms. Overall, the findings indicate that the company maintains a good and positive relationship with the surrounding communities. This is evidenced by the	The company has established a structured stakeholder engagement mechanism, whereby local communities are regularly invited to participate in external stakeholder meetings. In addition, the absence of grievances or disputes, coupled with positive feedback obtained during interviews, provides reasonable assurance that the relationship between the company and the surrounding communities remains cordial and well-managed.

				absence of complaints, continuous engagement through formal stakeholder consultations, and the willingness of the communities to participate in company-organised meetings.	
6	Suppliers	27 – 30 April 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)	27 – 30 April 2026	Site interviewed	Interviewed with sampled contractor workers and CVM documents reviewed, confirmed the employment contracts and conditions of 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 Sabah Labour Ordinance such as work on rest day, public holiday, annual leave, medical leave, etc.	A review of payroll documentation and employment conditions, along with interviews, confirmed that the management has ensured all contract workers comply with the Contractor Vendor Management system procedure. This includes adherence to fair wages, working hours, and employment conditions in line with legal and company requirements.
8	Contractor	27 – 30 April 2026	Site interviewed	During interview sessions with contractors, informed they signed contract agreement with SD Guthrie Berhad prior to provide services. The	Reviewed due diligence document is available together with VCOBC and Vendor Integrity Pledges form signed by both parties. No issues of late

				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.	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			741	
Sampled Worker Consulted/ Interviewed in This Audit			**71**	
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	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	Indonesian	Group interview at sites		
5	Philippine	Group interview at sites		

			subsidized by the OU. 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 SOU Giram (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

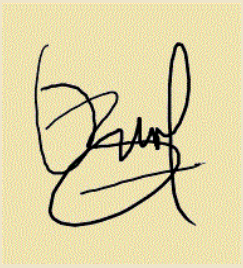
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the 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)*

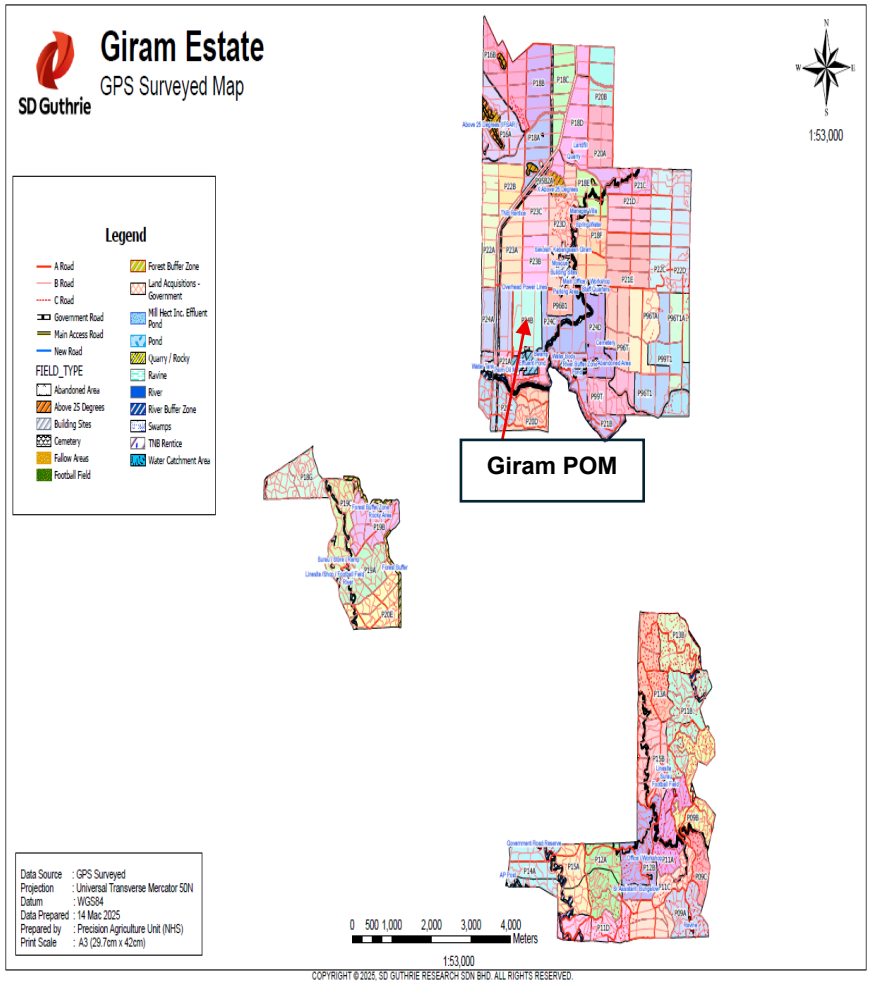
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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:		
Name	Shylaja Devi Vasudevan Nair	
Position	Head, Sustainability Compliance Unit	
Date	05/06/2026	 Signature

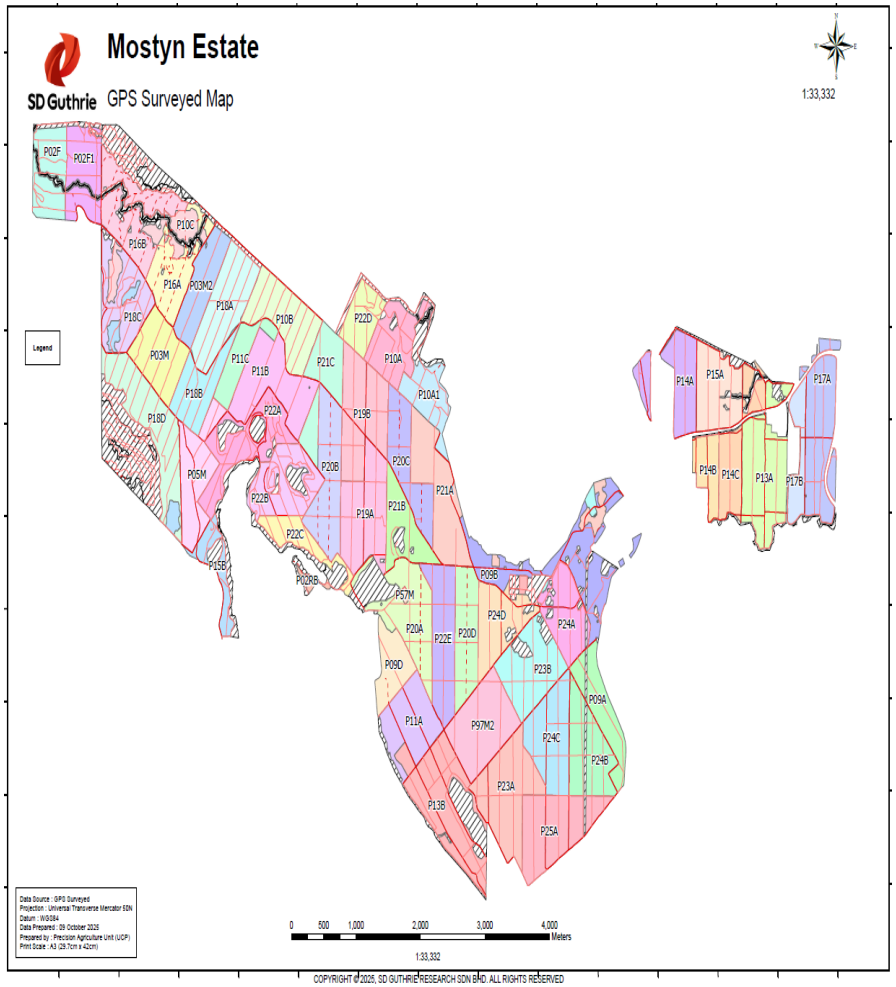
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	DZULFIQAR AZMI	
Position	LEAD AUDITOR	
Date	19 / 05 / 2026	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		 Signature
Name	KAMINI SOORIAMOORTHY	
Position	SECTION HEAD	
Date	26/05/2026 (Review) 08/06/2026 (Approved)	

Appendix 1: Location Map Unit of Certification and Supply bases



Map of Giram Estate and Giram POM



Map of Mostyn Estate

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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	27 – 30 April 2026	Changes of certified and planted ha: ▪ Giram Estate certified area and planted area decrease by 13.61 Ha is due to Land Acquisition for Pan Borneo WP17 Highway Project dated 25th July 2025. ▪ Mostyn Estate certified area planted area decrease by 5.84 Ha is due to Land Acquisition for Pan Borneo WP17 Highway Project dated 1st July 2025.

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the SD Guthrie Berhad – SOU 29 Giram 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 Giram POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.93
PK	1.93
PKO	0.00
PKE	0.00

Extraction	**%**
OER	22.00
KER	4.31

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	14575.43
OP Planted on Peat	0.00
Conservation (Forested)	183.45
Conservation (Non-Forested)	30.39
Total	14789.27

Production	t/year
FFB Processed	142,116.13
CPO Produced	31270.46

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	69162.68	0.66	35508.89	89.60	0.00	0.00	104671.57
CO_2 Emission from Fertilizer	7893.10	0.07	2157.32	5.44	0.00	0.00	10050.42
N_2O Emission	4353.24	0.04	1103.75	2.79	0.00	0.00	5456.99
Fuel Consumption	76.88	0.00	11.15	0.03	0.00	0.00	88.04
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-63968.42	-0.61	-33131.70	-83.60	0.00	0.00	-97100.11
Sequestration in Conservation Area	0.00	0.00	-3.48	0.00	0.00	0.00	0.00
Total	**17517.48**	**0.17**	**5649.42**	**14.25**	**21211.86**	**0.00**	**44378.76**

**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	27857.17	0.20
Fuel Consumption	67.76	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	**27924.93**	**0.20**

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